



*Handbook for
Electronic Filers of
Individual Income Tax Returns*

Tax Year 2000

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WHATS NEW FOR 2000?

Idaho implemented Form 55 (Credit for Qualifying New Employees) this year; this form can be part of the electronic record.

Income tax rates changed.

LEGISLATIVE CHANGES

Married Taxpayers Filing Jointly

Effective January 1, 2000, the standard deduction for married taxpayers filing jointly is two times the basic standard deduction.

Credit for Qualifying New Employees

Effective January 1, 2000, a qualifying new employee is a person from whom Idaho income tax has been withheld, who is employed by the taxpayer in a revenue-producing enterprise that creates value-added natural resource products, and who is covered for unemployment insurance purposes under the Idaho Code. For purposes of this credit, a revenue-producing enterprise means a business that produces, assembles, fabricates, manufactures, or processes a natural resource product.

College Savings Program

As of January 1, 2000, you may contribute up to \$4,000 (\$8,000 if married) per year to a college savings program and deduct the contribution.

Individual Income Tax Rates Decreased and Tax Brackets Adjusted

Individual income tax rates are reduced one-tenth of one percent for tax year 2000.

Health Insurance for a Self-Employed Taxpayer

A self-employed taxpayer may, on his Idaho return, deduct costs paid after January 1, 2000, for medical insurance for himself, his spouse, and dependents if he cannot deduct the costs on his federal return due to the percentage limitations on the federal deduction.

Expanded Investment Tax Credit

For tax years beginning on and after January 1, 2000, the investment tax credit has been expanded. You can now use the credit to offset up to 50% of your tax liability. In addition, the credit carryover has been increased to 14 years. This increase in the carryover period applies both to credit earned in tax years beginning on and after January 1, 2000 and to any credit carryover that is available to be carried over into tax years beginning on or after January 1, 2000. The extended carryover period does not apply to credit that expired in its seventh year prior to tax years beginning on or after January 1, 2000.

Changes to Net Operating Loss Carryback and Carryforward Periods

For tax years beginning on or after January 1, 2000, the net operating loss carryback period is two years and the carryforward period is 20 years. You may still elect to forego the carryback period and simply carry the loss forward. Losses carriedback continue to be limited to \$100,000 per loss year.

FORM CHANGES

College Savings Program was added to Form 40, line 27 and Form 43, line 42.

Credit for Qualifying New Employees was added to Form 40, line 48 and Form 43, line 64.

Self-employment Health Insurance subtraction was added to Form 39, Page 1, Section C, line 4.

Retirement Benefits Deduction for part-year residents was added to Form 39, Page 2, Section A, Page 12.

CONTACT NAMES, TELEPHONE NUMBERS E-MAIL ADDRESSES

TAXPAYERS, PREPARERS, TRANSMITTERS, and EROs

Robin Allen, Help Desk 208) 334-7783
Rallen@tax.state.id.us

PREPARERS, TRANSMITTERS, and EROs

Diane Tietz, Electronic Filing Coordinator..... (208) 334-7822
Dtietz@tax.state.id.us

SOFTWARE DEVELOPERS

Steve Thimsen, Technical Support..... (208) 334-7569
Sthimsen@tax.state.id.us

REFUND INFORMATION 24-HR

Toll Free (208) 228-5770

TAX FORMS ORDER BY FAX 24-HR

Toll Free (208) 228-5770

TAX INFORMATION & FORMS

Toll Free (208) 972-7660

HEARING IMPAIRED CALLERS (TDD)

Toll Free (800) 377-3529

FAX..... (208) 334-7650

INTERNET: [**HTTP://WWW2.STATE.ID.US/TAX**](http://www2.state.id.us/tax)

FORMS ARE AVAILABLE AT MOST IDAHO LIBRARIES. A COPY OF
“IDAHO REPRODUCIBLE FORMS” CONTAINS IDAHO TAX FORMS FOR
INDIVIDUALS AND BUSINESS.

IDAHO ELECTRONIC FILING CALENDAR FOR TAX YEAR 2000

Begin Federal/State Acceptance Testing11/13/00

State testing for software developers to begin
after developers have been accepted by the
Internal Revenue Service.

Begin Transmitting Returns to IRS/IDAHO01/12/01

Last date for timely filed returns.....04/16/01

Last date for Extended Filing of State Returns.....10/15/01

NOTE: These dates may be subject to change at any time.

INTRODUCTION

Idaho participates in Federal/State Electronic Filing (E-File) with the Internal Revenue Service (IRS). Federal/State E-File provides one-step electronic filing of both federal and state income tax returns in a single transmission.

The Idaho State Tax Commission will accept electronically transmitted Individual Income Tax refund, zero balance, and tax due returns. Also offered is direct deposit in the Federal/State Filing Program with the Internal Revenue Service.

The following publications describe the process of electronic filing and federal/state electronic filing:

PUBLICATIONS

Idaho State Tax Commission

- ❖ Idaho State Handbook for Electronic Filers of Individual Income Tax Returns.
(STC-ELF-01)
- ❖ Idaho Electronic Filing System. Information for Software Developers.
(STC-ELF-02)
- ❖ Idaho Electronic Filing Test Package.
(STC-ELF-03)

Internal Revenue Service

- ❖ Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns.
- ❖ Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.
- ❖ Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns.

APPLICATIONS PROCESS

To participate in the Federal/State Electronic Filing Program, apply to the IRS by submitting Form 8633. Upon acceptance, complete the Idaho "Application to Participate in the Electronic Filing Program." Submit this with a copy of your acceptance letter from the IRS. An application to participate in Idaho is available in the appendix.

If you are already registered with the Idaho State Tax Commission and you have had no change, you need not reapply.

IRS publication 1345 defines the application process and requirements for federal participation. The IRS definitions of various electronic filer categories (Electronic Return Originator, Transmitters, Software Developer, etc.) also apply for Idaho electronic filing.

FEDERAL/STATE ELECTRONIC FILING PROCESS HOW FEDERAL/STATE FILING WORKS

Tax preparers and transmitters accepted in the IRS electronic filing program will be able to participate in the Federal/State program and file both the federal and the state return in one transmission, to the IRS Austin Service Center (with appropriate software).

The Idaho State Tax Commission will acknowledge to the transmitter receipt of all returns retrieved from the Internal Revenue Service. The transmitter should be able to retrieve the Idaho Acknowledgment within two (2) days from the time he receives his acknowledgment from the Internal Revenue Service.

The taxpayer can expect to have his refund check mailed or deposited within two (2) weeks from the date of acknowledgment from the Idaho State Tax Commission.

This timing depends on the following:

- ❖ The return contains no errors
- ❖ The taxpayer owes no debts that may be offset to other state or federal agencies
- ❖ Correct bank numbers and account numbers, if requesting direct deposit

ACCEPTANCE PROCESS

EFIN and ETIN

The Internal Revenue Service assigns the EFIN (Electronic Filing Identification Number) and ETIN (Electronic Transmitter Identification Number). The Idaho State Tax Commission will use these same numbers in the Federal/State Electronic Filing Program.

These numbers will be used in the Acknowledgment System to identify preparers and transmitters.

IDAHO TEST DATA

All participants are required to follow the Internal Revenue Service testing procedures for acceptance into the program.

Only Software Developers are required to test their software with Idaho. Participants must transmit live return data using only Idaho accepted Federal/State Electronic Filing Software.

When a software developer has successfully completed the Internal Revenue Service **PATS** testing, he may begin Idaho testing. The state data will be retrieved from the Internal Revenue Service and processed by the Idaho State Tax Commission. All known software developers in the program will be provided with test material and instructions to perform the Idaho testing.

IDAHO PORTION OF THE ELECTRONIC RETURN

The Idaho portion of an electronic return will consist of data transmitted electronically and supporting paper documents.

ELECTRONIC IDAHO RETURNS

The following forms and schedules may be transmitted electronically (electronic return):

FORM 40.....	Idaho Long Form (Form 40EZ filers can also use this format)
FORM 43.....	Part Year/Nonresident
FORM CG.....	Capital Gain
FORM 49.....	Investment Tax Credit
FORM 49C.....	Idaho Investment Tax Credit Carryover
FORM 49R.....	Recapture of Idaho Investment Tax Credit
FORM 55.....	Credit for Qualifying New Employees
FORM 56.....	Idaho Individual Net Operating Loss Computation
FORM 75.....	Idaho Fuels Use Report
FORM 75IMV.....	Idaho Fuels Tax Refund Worksheet Intrastate Motor Vehicles
FORM W-2 and 1099R	Withholding and Distributions
FORM 39.....	Idaho Supplemental Schedule

Supporting Federal Returns and Schedules **are Required for all Electronic Returns.**

EXCLUSIONS FROM ELECTRONIC FILING

In addition to the returns listed in **Publication 1345** as excluded from federal electronic filing for the 2000 tax filing period, the following documents will **not be acceptable** for electronic filing on the 2000 Idaho return:

FORM 40X Amended Individual Income Tax Return.

PRIOR YEAR RETURNS..... Any return not for 2000.

NON-CALENDAR YEAR FILERS

RETURNS CLAIMING CREDIT FOR TAXES PAID TO OTHER STATES

MARRIED FILING SEPARATE RETURNS

TRANSMITTING THE IDAHO ELECTRONIC RETURN

Since the Idaho electronic return will be transmitted with the federal return, the transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications required by the Internal Revenue Service, as defined in **Publication 1345**.

WHERE TO TRANSMIT FEDERAL/STATE RETURNS

Returns must be transmitted only to Austin Service Center. A transmitter who resides outside the area supported by the Austin Service Center (for instance, in Oregon or California) must establish an Idaho location in order to transmit Idaho returns in the Federal/State program.

Participants in the Federal/State Electronic Filing Program must confirm with their software developer or direct transmitter that the software has the capability of processing and transmitting the state data along with the federal data to the Austin Service Center.

REJECT CODES RECEIVED FROM THE AUSTIN SERVICE CENTER

The Internal Revenue Service will identify certain conditions on the state return data that will cause rejects when the return data is received and will indicate those returns with a code on the acknowledgment record.

If a federal return is rejected due to errors, the accompanying state return will also be rejected. If a state tax return is rejected due to errors, the federal return will also be rejected. **Publication 1345** will provide a list of all Reject Codes, including those applicable to the state return. **Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing**, informs taxpayers their return may be rejected due to errors on their records and, consequently, their federal return records may be retransmitted to the Internal Revenue Service. If a state return cannot be corrected, the filer has the option of retransmitting the federal return data and filing the state return by mail. A state return cannot be filed electronically without the federal return also being filed electronically.

IDAHO ACKNOWLEDGMENT

PURPOSE OF IDAHO ACKNOWLEDGMENT SYSTEM

The Idaho Acknowledgment system informs the transmitter that Idaho has retrieved the state return from the IRS and is processing it. It does not indicate if there are any errors.

Idaho will not reject any return received. All inaccurate and incomplete returns will be corrected through normal error resolution procedures. The agency will contact the taxpayer if more information is needed to correct errors. Preparers who have been given authorization by the taxpayer may discuss their return with the Idaho State Tax Commission.

The Idaho acknowledgment is separate from the IRS acknowledgment. Receiving the IRS acknowledgment does not mean the state return was received by the Idaho State Tax Commission.

TRANSMITTER SIGN UP FOR THE IDAHO ACKNOWLEDGMENT SYSTEM

You can call the Centralized State Acknowledgment System (StAck) Help Desk at **828-349-5750** to request an application (or you can use the enclosed Centralized State Acknowledgment System (StAck) Transmitter Profile Form). Then mail or fax it to:

FAX # 828-349-5745

DRAKE ENTERPRISES, LTD
ATTN: StAck
235 E PALMER ST
FRANKLIN NC 28734-3089

You may also register through the Internet. WWW.STATE-ACK.NET

PROCESSING AND RETAINING THE IDAHO 8453

After the Idaho 8453 has been completed and signed by the taxpayer and the ERO, a copy of the prepared return and the Idaho 8453 must be provided to the taxpayer. It must be clearly communicated to the taxpayer that it is the taxpayer's responsibility to retain all documentation related to the tax filing for a period of three (3) years from the end of the calendar year in which the return was due or filed. In addition, the preparer must retain a completed signed copy of the Idaho 8453 along with all supporting schedules and documentation in his business files.

By transmitting the electronic portion of the return, the electronic filer is agreeing that all appropriate parties must sign the Idaho 8453 or attachments to the Idaho 8453 before the return is transmitted. Missing, incomplete, and/or erroneous Forms Idaho 8453 could lead to suspension from the electronic filing program.

A **copy of** the Idaho 8453 is *included* in the appendix of this handbook. Complete all sections of the **ID 8453**.

RESPONSIBILITIES OF ELECTRONIC FILERS, TRANSMITTERS, EROS

Electronic Filers, Transmitters, and Electronic Return Originators must abide by the terms set forth in the *Idaho State Handbook* and must maintain a high degree of integrity, compliance, and accuracy in order to continue to participate in the Federal/State Electronic Filing Program, as well as abide by the following requirements:

COMPLIANCE

All electronic filers must comply with the requirements and specifications set forth in the Internal Revenue Service *Publications 1345 and 1346*, the *Idaho State Handbook* and the *Idaho Software Specifications*.

TIMELINESS OF FILING

Transmitters must ensure that electronic returns are filed in a timely manner. The date of the Internal Revenue Service acknowledgment will be considered the filing date for an Idaho return transmitted electronically.

Further, transmitters should confirm acknowledgment of the state return by the Idaho State Tax Commission before considering the state portion received.

DEADLINE FOR FILING

The Idaho State Tax Commission will accept electronically filed Idaho returns which have been submitted for transmission to the Internal Revenue Service Austin Service Center through October 15, 2001. Any Idaho returns submitted after October 15, 2001 must be filed as paper documents.

RESPONSIBILITY TO YOUR CLIENTS

Preparers have been entrusted with the task of filing a client's tax return and **must** assume the responsibility of ensuring that the return arrives at the Idaho State Tax Commission. In the event that the Electronic State return fails to arrive at its destination, preparers **must** notify their clients to file a paper return.

CHANGES ON THE RETURN

If the transmitter or taxpayer wishes to make any changes after the return has been accepted and acknowledged, the taxpayer must file an *Amended Return* through the paper document filing process. Idaho returns must be mailed to the following address:

IDAHO STATE TAX COMMISSION
PO BOX 56
BOISE ID 83756-0056

HANDLING PROBLEMS

For assistance with problems relating to the electronically filed state return:

TAXPAYERS, PREPARERS, TRANSMITTERS and EROs **ONLY** may call (208) 334-7783.

CHECKING THE IDAHO ACKNOWLEDGMENT FILE

Once an electronic return has been acknowledged by the Idaho State Tax Commission, transmitters are required to notify their EROs of acceptance, within five (5) working days after receipt of acknowledgment from the Idaho State Tax Commission.

An Idaho acknowledgment indicates that the return has been received and will be processed. The taxpayer is to be advised to wait at least two (2) weeks from the date of acknowledgment before inquiring about his tax return.

Any returns with errors will be directed to the taxpayer or his agent who has power-of-attorney on file for the tax year in question.

POSTAL ADDRESS STANDARDS

RULES:

Upper case letters preferred but not required.

Punctuation should be omitted except the hyphen in the zip code.

Directional information should be abbreviated.

SHOULD BE

234 NW SMITH ST

678 MAIN DR S

101 N BAY LN

599 BAY BLVD SW
SOUTHWEST

127 N 12TH ST

POSTAL BOX

PO BOX 213

RURAL ROUTE ADDRESSES

RR 2 BOX 152
RFD and RD = RR

NOT

234 NORTHWEST SMITH STREET
234 NW SMITH STREET

678 MAIN DRIVE SOUTH

101 NORTH BAY LANE

599 BAY BOULEVARD

127 NORTH 12TH
127 N 12TH STREET

NOT

P O BOX 213
BOX 213

NOT

RT 2 BOX 152

COMMON ABBREVIATIONS

APARTMENT
BUILDING
FLOOR

APT
BLDG
FL

DEPARTMENT
SUITE
ROOM

DEPT
STE
RM

2000

TC8453E
5-26-00IDAHO INDIVIDUAL INCOME TAX DECLARATION
FOR ELECTRONIC FILING

ID-8453

For the year January 1 - December 31, 2000

Use Idaho label. Otherwise, please type or print.	Taxpayer's first name and initial	Last name	Taxpayer's Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		Daytime phone number
	City, State and Zip Code		

Part I - Tax Return Information (whole dollars only)

1. Idaho income tax withheld (Form 40, line 63 or Form 43, line 77)	1	
2. Refund (Form 40, line 70 or Form 43, line 84)	2	
3. Total due (Form 40, line 68 or Form 43, line 82)	3	

Make check or money order payable to the Idaho State Tax Commission.

Part II - Direct Deposit of Refund (see instructions)

Attach copy of your Forms W-2, W-2G, and 1099-R here.	4. Name of financial institution and, if applicable, branch name. _____																			
	5. Routing transit number (RTN)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
	6. Depositor account number (DAN)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
7. Type of account:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings																			

Part III - Declaration of Taxpayer

Under penalties of perjury, I declare that I have compared the information reported on my 2000 Idaho Individual Income Tax Return with the information I have provided to my Electronic Return Originator, and the amounts entered in Part I above agree with the amounts entered on the corresponding lines of my return. To the best of my knowledge and belief, my return is true, correct and complete. I understand that both my federal and Idaho returns will be jointly filed and, if there is an error in either return, both returns will be rejected and my Idaho refund will be delayed.

Taxpayer Sign Here	Taxpayer's signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Date

Part IV - Declaration of Electronic Return Originator (ERO) and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature and provided the taxpayer with a copy of all forms and schedules. I understand that I am required to keep a signed copy of this form and supporting documents for three years.

ERO Sign Here	ERO's signature	EIN, SSN, or PTIN
	Firm's name (or yours if self-employed)	<input type="checkbox"/> Check if also paid preparer
	Address, City, State and Zip Code	<input type="checkbox"/> Check if self-employed

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Sign Here	Paid preparer's signature	EIN, SSN, or PTIN
	Firm's name (or yours if self-employed)	<input type="checkbox"/> Check if self-employed
	Address, City, State and Zip Code	

Do not mail this form or the paper return.**Retain this form with your tax records. You may be asked to provide the tax return and this form.**S
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Instructions for Idaho Form 8453

"Label" - Taxpayer Name and Address

If the taxpayer received a mailing label, place the label in the name area. Cross out any errors and print the correct information on the label. If there is no label, print or type the taxpayer's name, social security number and address in the area provided. If the return is for a married couple filing jointly, fill in the spouse's name and social security number. The name and address must match the information on the electronically filed return.

Part I. Tax Return Information

Amounts must be rounded to whole dollars. Complete lines 1 through 3. These entries must match the entries on the corresponding lines of the electronically filed return.

Part II. Direct Deposit of Refund

Taxpayers can have their refund directly deposited to their bank by completing Part II.

Line 4. Enter the name of the financial institution where the refund will be deposited.

Line 5. The financial institution routing transit number (RTN) must contain nine digits and begin with 01 through 12 or 21 through 32. If it does not, your direct deposit request will be rejected. (If the taxpayer has a regular checking account, the bank's RTN is the first nine digits in the row of numbers on the bottom of the deposit slip.)

Line 6. The depositor account number can contain up to 17 alphanumeric characters. Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

For a regular checking account, the depositor account number begins directly after the bank's RTN on the bottom of the deposit slip.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit (Electronic Funds Transfers).

Line 7. Check the appropriate box.

Note: Some financial institutions may not accept direct deposits into accounts that are payable through other banks or financial institutions, including credit unions.

Part III. Declaration of Taxpayer

After preparing the return, but before transmitting it, the taxpayer (and spouse, if a joint return) must verify the information on the tax return and sign it and Form 8453. The preparer or electronic return originator keeps the original tax return and Form 8453 and gives the taxpayer a complete copy. The taxpayer's signature is required for all returns. If the electronic return originator changes the electronic return after the taxpayer signs Form 8453 but before it is transmitted, the taxpayer must complete and sign a corrected Form 8453.

Part IV. Declaration of Electronic Return Originator and Paid Preparer

The Idaho State Tax Commission requires the electronic return originator to sign this form and keep it with the tax return and schedules. If the electronic return originator is not the paid preparer for this tax return, the paid preparer must also sign. A copy of all forms and schedules must be kept for three years.

Refund Information

The taxpayer can usually expect the refund within two weeks after the Idaho State Tax Commission acknowledges receiving the return. Refund information is available by calling (208) 364-7389 or (888) 228-5770.

2000

TC40000-1
8-29-00

IDAHO INDIVIDUAL INCOME TAX RETURN

FORM
40

• A R F W M

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____, 2001

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		▲ IMPORTANT! ▲ You <i>must</i> enter your SSN(s) above.
	City, State and Zip Code		

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box. ☐

FILING STATUS	(MUST MATCH FEDERAL RETURN)		EXEMPTIONS	6a. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		Enter number of boxes checked				
	1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint return (even if only one had income) 3. <input type="checkbox"/> Married filing separate return Enter spouse's SSN above and full name here. _____ 4. <input type="checkbox"/> Head of household Enter name of person who qualifies you. _____ 5. <input type="checkbox"/> Qualifying widow(er) with dependent child Year spouse died: _____			Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a. b. Number of your dependent children from federal form c. Number of other dependents from federal form d. Add lines 6a, b, and c. <input type="text"/>				
ATTACH STATE W-2 COPIES HERE	IDAHO ELECTION CAMPAIGN FUND I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)		7. Yourself	Constitution	Democratic	Libertarian	Natural Law	Reform	Republican	No specific party
	8. Spouse		1. <input type="checkbox"/>	2. <input type="checkbox"/>	3. <input type="checkbox"/>	4. <input type="checkbox"/>	5. <input type="checkbox"/>	6. <input type="checkbox"/>	7. <input type="checkbox"/>	
ATTACH STATE W-2 COPIES HERE	INCOME. See instructions, page 5.		9. Enter your federal adjusted gross income from federal Form 1040, line 33; federal Form 1040A, line 19; or federal Form 1040EZ, line 4. Attach a complete copy of your federal return.		. 9		00			
	ADDITIONS. See instructions, page 5.		10. Federal net operating loss carryforward included in line 9		. 10		00			
ATTACH STATE W-2 COPIES HERE	11. Capital loss carryforward incurred outside the state before becoming an Idaho resident		. 11		00					
	12. Interest and dividends not taxable under federal law		. 12		00					
ATTACH STATE W-2 COPIES HERE	13. Other additions. Attach explanation.		. 13		00					
	14. Income and additions. Add lines 9 through 13.		. 14		00					
ATTACH STATE W-2 COPIES HERE	SUBTRACTIONS. See instructions, pages 5 through 7.		15. Idaho net operating loss carryforward. Attach Form 56.		. 15		00			
	16. State income tax refund if included in federal income		. 16		00					
ATTACH STATE W-2 COPIES HERE	17. Interest from U.S. Government obligations		. 17		00					
	18. Insulation of Idaho residence		. 18		00					
ATTACH STATE W-2 COPIES HERE	19. Alternative energy devices. Attach Form 39.		. 19		00					
	20. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.		. 20		00					
ATTACH STATE W-2 COPIES HERE	21. Retirement benefits deduction. Attach Form 39.		. 21		00					
	22. Social security and railroad benefits, if included in federal income		. 22		00					
ATTACH STATE W-2 COPIES HERE	23. Technological equipment donation		. 23		00					
	24. Idaho capital gains deduction. Attach Form CG.		. 24		00					
ATTACH STATE W-2 COPIES HERE	25. Adoption expenses		. 25		00					
	26. Idaho medical savings account. Contributions _____ Interest _____		. 26		00					
ATTACH STATE W-2 COPIES HERE	27. College savings program		. 27		00					
	28. Other subtractions. Attach Form 39.		. 28		00					
ATTACH STATE W-2 COPIES HERE	29. TOTAL SUBTRACTIONS. Add lines 15 through 28.		. 29		00					
	30. TOTAL ADJUSTED INCOME. Subtract line 29 from line 14.		. 30		00					
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.										
<input type="checkbox"/> Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.										
SIGN HERE	Your signature	Date	Paid preparer's signature		Preparer's EIN, SSN, or PTIN					
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number							

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

31. TOTAL ADJUSTED INCOME. Amount from line 30. 31 00

TAX COMPUTATION. See instructions, pages 7 and 8.

Standard Deduction For Most People Single: \$4,400 Head of Household: \$6,450 Married filing Jointly: \$8,800 Married filing Separately: \$3,675 Qualifying Widow(er): \$7,350	32. CHECK	a. If age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. If blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 38 and 59. <input type="checkbox"/>		
	33. Itemized deductions. Attach federal Schedule A. Federal limits apply.	33	00	
	34. All state and local income taxes included on federal Schedule A, line 5	34	00	
	35. Subtract line 34 from line 33. If you do not use federal Schedule A, enter zero.	35	00	
	36. Standard deduction. See instructions, page 7, if you checked any box on line 32.	36	00	
	37. Subtract the LARGER of line 35 or 36 from line 31. If less than zero, enter zero.	37	00	
	38. Multiply \$2,800 by the number of exemptions claimed on line 6d. Federal limits apply.	38	00	
	39. Taxable income. Subtract line 38 from line 37. If less than zero, enter zero.	39	00	
	40. TAX from tables or rate schedule. See instructions, page 26.	40	00	
	CREDITS. Limits apply. See instructions, pages 8 and 9.			
41. Income taxes paid to other states.	41	00		
Attach Form 39 and a copy of the other state return(s).				
42. Credit for contributions to educational entities	42	00		
43. Investment tax credit. Attach Form 49. Earned Allowed	43	00		
44. Credit for contributions to youth and rehabilitation facilities	44	00		
45. Credit for production equipment using post-consumer waste	45	00		
46. Natural resources conservation credit	46	00		
47. Promoter-sponsored event credit	47	00		
48. Credit for qualifying new employees, Attach Form 55	48	00		
49. TOTAL CREDITS. Add lines 41 through 48.	49	00		
50. Subtract line 49 from line 40. If line 49 is more than line 40, enter zero.	50	00		

OTHER TAXES. See instructions, pages 9 and 10.

51. Special fuels tax due. Attach Form 75.	51	00	
52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	52	00	
53. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	53	00	
54. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>	54	10	00
55. TOTAL TAX. Add lines 50 through 54.	55	00	

DONATIONS. See instructions, page 10.

56. I wish to donate to the Nongame Wildlife Conservation Fund.	56	00	
57. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	57	00	
58. TOTAL TAX PLUS DONATIONS. Add lines 55 through 57.	58	00	

PAYMENTS and OTHER CREDITS. See instructions, page 10.

59. Grocery credit. \$15 per person claimed on line 6d	59	00	
60. Additional grocery credit. \$15 per person 65 or older claimed on line 32a	60	00	
61. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39.	61	00	
62. Special fuels tax refund Gasoline tax refund Attach Form 75.	62	00	
63. Idaho income tax withheld. Attach Form(s) W-2.	63	00	
64. 2000 Form 51 payment(s) and amount applied from 1999 return	64	00	
65. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 59 through 64.	65	00	

If line 58 is more than line 65, GO TO LINE 66. If line 65 is more than line 58, GO TO LINE 69.

REFUND or TOTAL DUE. See instructions, pages 10 and 11.

66. TAX DUE. Subtract line 65 from line 58.	66	00	
67. Penalty Interest from the due date Enter total. Check the box if the penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>	67	00	
68. TOTAL DUE. Add lines 66 and 67. Make check or money order payable to the Idaho State Tax Commission.	68	00	
69. OVERPAID. Line 65 minus lines 58 and 67. This is the amount you overpaid.	69	00	
70. REFUND. Amount of line 69 to be refunded to you.	70	00	
71. ESTIMATED TAX. Amount of line 69 to be applied to your 2001 estimated tax.	71	00	

TC39001
10-05-00

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____, 2001

Name(s) as shown on return

Social Security Number

PART I: For Form 40 filers. If you are filing Form 43, use PART II on the back of this form.**A. Alternative Energy Device Deduction.** See instructions, page 20.

Year Acquired	Type of Device	Total Cost	Percent			
1. 2000		\$	X 40% =	1		
2. 1999		\$	X 20% =	2		
3. 1998		\$	X 20% =	3		
4. 1997		\$	X 20% =	4		
5. Total deduction. Add lines 1 through 4. Enter here and on line 19, Form 40.					5	

B. Retirement Benefits Deduction. See instructions, page 20, for qualified retirement benefits.

1. If single enter \$17,196, or if married filing jointly enter \$25,794.	1		
2. Federal Railroad Retirement benefits received	2		
3. Social Security benefits received	3		
4. Balance. Line 1 minus lines 2 and 3. If less than zero enter zero.	4		
5. Qualified retirement benefits included in federal income	5		
6. Enter the smaller of lines 4 or 5 here and on line 21, Form 40.			6

C. Other Subtractions. See instructions, pages 20 and 21.

1. Maintaining a home for the aged and/or developmentally disabled	1	
2. Idaho lottery winnings, less than \$600 per prize	2	
3. Income earned on a reservation by a Native American	3	
4. Self-employment health insurance	4	
5. Other subtractions. Identify.	5	
6. Total other subtractions. Add lines 1 through 5. Enter on line 28, Form 40.	6	

D. Credit for Income Taxes Paid to Another State. See instructions, page 21.

1. Idaho tax, line 40, Form 40	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2		
3. Idaho adjusted income from line 30, Form 40	3		
4. Divide line 2 by line 3. Enter percentage here.	4	%	
5. Multiply line 1 by line 4. Enter amount here.	5		
6. Other state's tax due less its income tax credits	6		
7. Enter the smaller of lines 5 or 6 here and on line 41, Form 40.	7		

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, pages 21 and 22.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmental disability

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 61, Form 40.

4

Name(s) as shown on return

Social Security Number

PART II: For Form 43 filers. If you are filing Form 40, use PART I on the front of this form.**A. Other Subtractions.** See instructions, pages 22 through 24.

	Column A Total	Column B Idaho
1. Adoption expenses	1	
2. Maintaining a home for the aged and/or developmentally disabled ...	2	
3. Idaho lottery winnings, less than \$600 per prize	3	
4. Income earned on a reservation by a Native American	4	
5. Worker's compensation insurance	5	
6. Partner's and shareholder's pass-through subtractions	6	
7. Insulation of Idaho residence	7	
8. Technological equipment donation	8	
9. Self-employment health insurance	9	
10. Alternative energy device deduction		
Year Acquired Type of Device Total Cost Percent		
a. 2000 \$ X 40% =	10a	
b. 1999 \$ X 20% =	10b	
c. 1998 \$ X 20% =	10c	
d. 1997 \$ X 20% =	10d	
11. Add lines 1 through 10d.	11	
12. Retirement Benefits Deduction.		
a. If single enter \$17,196, if married filing jointly enter \$25,794.	12a	
b. Federal Railroad Retirement and Social Security benefits received	12b	
c. Balance. Line 12a minus line 12b. If less than zero, enter zero	12c	
d. Qualified retirement benefits included in federal gross income ..	12d	
e. Column A benefits. Lesser of line 12c or line 12d	12e	
f. Qualified retirement benefits included in Idaho gross income	12f	
g. Divide line 12f by line 12d.	12g	%
h. Column B benefits deduction. Line 12e times line 12g	12h	
13. Other subtractions. Identify.	13	
14. Total other subtractions. Column A, add lines 11, 12e, and 13; Columns B, add lines 11, 12h, and 13. Enter on line 43, Form 43.	14	

See instructions,
page 23, for qualified
retirement benefits to
be included on lines
12d and 12f.**B. Credit for Income Taxes Paid to Another State by Part-Year Residents.** See instructions, page 24.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section C below.

1. Idaho adjusted income from line 45, Column B, Form 43	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2		
3. Amount on lines 1 and 2 taxed by both states	3		
4. Idaho tax, line 56, Form 43	4		
5. Divide line 3 by line 1. Enter percentage here.	5	%	
6. Multiply line 4 by line 5.	6		
7. Other state's tax due less its income tax credits	7		
8. Divide line 3 by line 2. Enter percentage here.	8	%	
9. Multiply line 7 by line 8.	9		
10. Enter the smaller of lines 6 or 9 here and on line 57, Form 43.	10		

C. Credit for Income Taxes Paid to Another State by Idaho Residents on Active Military Duty.
See instructions, pages 24 and 25.

1. Idaho tax, line 56, Form 43	1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2		
3. Idaho adjusted income from line 45, Column B, Form 43	3		
4. Divide line 2 by line 3. Enter percentage here.	4	%	
5. Multiply line 1 by line 4. Enter amount here.	5		
6. Other state's tax due less its income tax credits.	6		
7. Enter the smaller of lines 5 or 6 here and on line 57, Form 43.	7		

2000

IDAHO PART-YEAR RESIDENT & NONRESIDENT INCOME TAX RETURN

FORM

43

TC43001
7-21-00

• A R F W M

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____, 2001

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		▲ IMPORTANT! ▲ You must enter your SSN(s) above.
	City, State and Zip Code		

Residency Status	Resident	Idaho Resident on Active Military Duty	Nonresident	Part-Year Resident	Military Nonresident
Check one for yourself and one for your spouse if a joint return.	1. Yourself <input type="checkbox"/> 2. Spouse <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/>

If you and your tax preparer need Idaho income tax forms and instructions mailed to you next year, check the box ☐

FILING STATUS	(MUST MATCH FEDERAL RETURN)		EXEMPTIONS	6a. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse		Enter number of boxes checked
	1. <input type="checkbox"/> Single			Caution: If your parent or someone else can claim you as a dependent on his or her tax return, DO NOT check box 6a.		• <input type="checkbox"/>
	2. <input type="checkbox"/> Married filing joint return (even if only one had income)			b. Number of your dependent children from federal form		• <input type="checkbox"/>
	3. <input type="checkbox"/> Married filing separate return Enter spouse's SSN above and full name here: _____			c. Number of other dependents from federal form		• <input type="checkbox"/>
	4. <input type="checkbox"/> Head of household Enter name of person who qualifies you: _____			d. Add lines 6a, b, and c.		• <input type="checkbox"/>

IDAHO ELECTION CAMPAIGN FUND	I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return)		7. Yourself <input type="checkbox"/> 8. Spouse <input type="checkbox"/>	Constitution 1. <input type="checkbox"/> 2. <input type="checkbox"/>	Democratic 2. <input type="checkbox"/> 3. <input type="checkbox"/>	Libertarian 3. <input type="checkbox"/> 4. <input type="checkbox"/>	Natural Law 4. <input type="checkbox"/> 5. <input type="checkbox"/>	Reform 5. <input type="checkbox"/> 6. <input type="checkbox"/>	Republican 6. <input type="checkbox"/> 7. <input type="checkbox"/>	No specific party 7. <input type="checkbox"/>
------------------------------	---	--	--	---	---	--	--	---	---	---

ATTACH STATE W-2 COPIES HERE	IDAHO INCOME. See instructions, pages 12 and 13.		Idaho Amounts	
	9. Wages, salaries, tips, etc. Attach Form(s) W-2.	• 9		00
	10. Taxable interest income. Attach federal Schedule B if over \$400.	• 10		00
	11. Dividend income. Attach federal Schedule B if over \$400.	• 11		00
	12. Alimony received	• 12		00
	13. Business income or (loss). Attach federal Schedule C or C-EZ.	• 13		00
	14. Capital gain or (loss). If required, attach federal Schedule D.	• 14		00
	15. Other gains or (losses). Attach federal Form 4797.	• 15		00
	16. IRA distributions (taxable amount)	• 16		00
	17. Pensions and annuities (taxable amount)	• 17		00
	18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.	• 18		00
	19. Farm income or (loss). Attach federal Schedule F.	• 19		00
	20. Unemployment compensation	• 20		00
	21. Other income. List type and amount.	• 21		00
	22. TOTAL INCOME. Add lines 9 through 21.	• 22		00
	IDAHO ADJUSTMENTS. See instructions, page 13.			
	23. Deductions for IRAs and medical savings accounts	• 23		00
	24. Moving expenses. Attach federal Form 3903 or 3903-F.	• 24		00
	25. Deductions for self-employment tax, health insurance and retirement plan	• 25		00
	26. Penalty on early withdrawal of savings	• 26		00
	27. Deductions for student loan interest and alimony paid	• 27		00
	28. TOTAL ADJUSTMENTS. Add lines 23 through 27.	• 28		00
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22.	• 29		00	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.

		Column A - Total		Column B - Idaho	
ADDITIONS See pages 13-14	30. Enter amount from federal Form 1040, line 33, 1040A, line 19, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	00		00
	31. Interest and dividends not taxable under federal law	31	00		00
	32. Other additions. See instructions and attach explanation.	32	00		00
	33. Income after additions. Add lines 30, 31 and 32.	33	00		00
SUBTRACTIONS See pages 14-15	34. Idaho net operating loss carryforward. Attach Form 56.	34	00		00
	35. State income tax refund included in line 30, Column A	35	00		
	36. Interest from U.S. Government obligations	36	00		00
	37. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2	37	00		00
	38. Social security and railroad benefits included in line 30, Column A	38	00		
	39. Idaho capital gains deduction. Attach Form CG.	39	00		00
	40. Idaho resident - Active duty military pay earned outside of Idaho	40	00		00
	41. Idaho medical savings account - contributions and interest	41	00		00
	42. College savings program	42	00		00
	43. Other subtractions. Attach Form 39.	43	00		00
	44. TOTAL SUBTRACTIONS. Add lines 34 through 43.	44	00		00
	45. TOTAL ADJUSTED INCOME. Subtract line 44 from line 33.	45	00		00
TAX / CREDITS See pages 15-18	46. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 51 and 74. <input type="checkbox"/>				
	47. Itemized deductions. Attach federal Schedule A. Federal limits apply.	47			00
	48. All state income taxes included on federal Schedule A, line 5.	48			00
	49. Subtract line 48 from line 47.	49			00
	50. Standard deduction. See instructions, page 16, if you checked any boxes on line 46.	50			00
	51. Multiply \$2,800 by the number of exemptions claimed on line 6d. Federal limits apply.	51			00
	52. Add line 51 and the LARGER of line 49 or line 50.	52			00
	53. Idaho percentage. Divide line 45, Column B, by line 45, Column A.	53			%
	54. Multiply amount on line 52 by the percentage on line 53 and enter the result here.	54			00
	55. Idaho taxable income. Subtract line 54 from line 45, Column B.	55			00
	56. TAX from tables or rate schedule. See instructions, page 26.	56			00
	57. Income taxes paid to other states. Attach Form 39 & other state return.	57			00
	58. Credit for contributions to educational entities	58			00
	59. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	59			00
	60. Credit for contributions to youth and rehabilitation facilities	60			00
	61. Credit for production equipment using post-consumer waste	61			00
	62. Natural resources conservation credit	62			00
63. Promoter-sponsored event credit	63			00	
64. Credit for qualifying new employees. Attach Form 55.	64			00	
65. Line 56 minus lines 57 through 64. If less than zero, enter zero.	65			00	
OTHER TAXES See page 18	66. Special fuels tax due. Attach Form 75.	66			00
	67. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	67			00
	68. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	68			00
	69. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>	69		10	00
	70. TOTAL TAX. Add lines 65 through 69.	70			00
DONATIONS See page 18	71. I wish to donate to the Nongame Wildlife Conservation Fund.	71			00
	72. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	72			00
	73. TOTAL TAX PLUS DONATIONS. Add lines 70 through 72.	73			00
PAYMENTS See pages 18-19	74. Grocery credit. Nonresidents do not qualify. See instructions, page 18.	74			00
	75. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39.	75			00
	76. Special fuels tax refund <input type="checkbox"/> Gasoline tax refund <input type="checkbox"/> Attach Form 75.	76			00
	77. Idaho income tax withheld. Attach Form(s) W-2.	77			00
	78. 2000 Form 51 payment(s) and amount applied from 1999 return	78			00
	79. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 74 through 78.	79			00
If line 73 is more than line 79, GO TO LINE 80. If line 79 is more than line 73, GO TO LINE 83.					
REFUND / TOTAL DUE See page 19	80. TAX DUE. Subtract line 79 from line 73.	80			00
	81. Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total	81			00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>	82			00
	82. TOTAL DUE. Add lines 80 and 81.	82			00
	83. OVERPAID. Line 79 minus lines 73 and 81.	83	00		
84. REFUND. Amount of line 83 to be refunded to you.	84	00			
85. ESTIMATED TAX. Amount of line 83 to be applied to your 2001 estimated tax.	85			00	

2000

TC00091
8-29-00

IDAHO CAPITAL GAINS DEDUCTION

(See instructions for qualifying Idaho property.)

FORM
CG

Name(s) as shown on return

Social Security Number

1. List qualifying capital gains and losses.

a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. Gain or (loss)

2. Qualifying capital gain from sale of personal residence from federal Schedule D	2	
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252.	3	
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797.	4	
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts	5	
6. Add amounts in column f of line 1 and lines 2 through 5.	6	
7. Qualifying capital loss carryover. See instructions.	7	
8. Net gain or (loss). Subtract line 7 from line 6.	8	
9. If line 8 is a gain, multiply line 8 by 60%.	9	
10. Net capital gain included in income. See instructions.	10	
11. Enter the smaller of line 9 or 10 here and on line 24, Form 40 or line 39, Form 43.	11	

Instructions for Idaho Form CG

General Information

Form CG is used by individuals to compute the Idaho capital gains deduction. The deduction is 60% of the net capital gain from the sale of Idaho property. Only capital gains from the following Idaho property qualify:

- (a) Real property held for at least 18 months, or
- (b) Tangible personal property used in a revenue-producing enterprise and held for at least 12 months. A revenue-producing enterprise means:
 - 1) Producing, assembling, fabricating, manufacturing or processing any agricultural, mineral or manufactured product;
 - 2) Storing, warehousing, distributing or selling at wholesale any products of agriculture, mining or manufacturing;
 - 3) Feeding livestock at a feedlot;
 - 4) Operating laboratories or other facilities for scientific, agricultural, animal husbandry or industrial research, development or testing.
- (c) Cattle and horses held for at least 24 months, and other livestock used for breeding held for at least 12 months, if the owner received more than one-half of his gross income from farming or ranching in Idaho, or
- (d) Timber held for at least 24 months.

NOTE: Gains from the sale of stocks and other intangibles do not qualify.

Refer to the Internal Revenue Code for definitions of capital assets, short-term and long-term capital gains and losses, computations of basis, and gain from disposition of depreciable property.

"Net capital gain" means the excess of net long-term capital gain over the net short-term capital loss for the year. When computing the net capital gain to which the 60% deduction applies, only gains and losses from qualifying property may be used.

A capital loss carryover from qualifying property reduces the current year gains from eligible property. Losses from property not eligible for this deduction do not reduce gains from eligible property. The Idaho capital gains deduction cannot exceed the net capital gain reported on the return. Gains treated as ordinary income do not qualify for the deduction.

S Corporations, Partnerships, Trusts and Estates

Capital gain from qualifying property, described above, held by S corporations, partnerships, trusts and estates, is eligible for the Idaho capital gains deduction. To claim the deduction, the individual shareholder or partner must have held the S corporation or partnership interest for the holding period specified for that type of property.

The amount of gain or loss must be computed by the S corporation, partnership, trust or estate. The deduction is claimed on the return of the individual shareholder, partner or beneficiary. The partnership, S corporation, trust or estate must provide supplemental information to the partners, shareholders, or beneficiaries identifying the pass-through of qualifying capital gain. The holding period of the partner, shareholder or beneficiary interest and the holding period of the qualifying property must be listed.

Specific Instructions

Line 1. List qualifying capital gains and losses. (Do not include gains and losses reported on lines 2 through 5.)

- | | |
|----------|---|
| Column a | Describe the type of property. Identify the Idaho location at the date of sale. |
| Column b | Identify the month, day, and year the property was acquired. |
| Column c | Identify the month, day, and year the property was sold. |
| Column d | Enter the sales price. |
| Column e | Enter the cost or other basis. Basis is computed under the appropriate provisions of the Internal Revenue Code. |
| Column f | Compute your gain or loss by subtracting your basis (column e) from the sales price (column d). |

Line 2. Enter the taxable gain from the sale of your Idaho home, from federal Schedule D. If you are reporting a gain that qualifies from previous installment sales, see line 3.

Line 3. If you used federal Form 6252 to report the installment method for the gain on the sale of eligible property on your federal return, compute your capital gains deduction using the current year's taxable portion of the installment payment.

Attach federal Form 6252. Capital gain from an installment sale is not eligible for the Idaho capital gains deduction if the

property was not held for the minimum holding period by the date sold.

Line 4. Enter the eligible net capital gain from federal Form 4797. Do not include ordinary gains reported on Part II of federal Form 4797.

Line 5. Enter qualifying capital gain or loss from partnerships, S corporations, trusts and estates. Attach a copy of the Schedule K-1 from the partnership, S corporation, trust or estate. Identify the type of property sold, the date of sale, the holding period of the property by the partnership, S corporation, trust or estate, and the holding period of the partnership or S corporation interest.

Line 6. Enter the total of gains and losses in column f for lines 1 through 5.

Line 7. Enter the total qualifying capital loss carryover from the prior year's return.

Line 9. If line 8 is a gain, enter 60% of line 8. If line 8 is a loss, you cannot claim this deduction.

Line 10. Enter your net capital gain included in federal adjusted gross income. This is the capital gain from federal Form 1040, line 13.

Line 11. Compare lines 9 and 10. Enter the smaller amount here and on line 24, Form 40 or line 39, Form 43. This is your Idaho capital gains deduction.

IDAHO INVESTMENT TAX CREDIT

2000

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____

Name(s) as shown on return

Social Security Number or EIN

PART I -- CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Amount of qualified investments acquired during the tax year. <i>Attach a complete list.</i>	1	
2. Credit earned. Multiply line 1 by 3%.	2	
3. Pass-through share of credit from a partnership, S corporation, estate or trust	3	
4. Credit received through unitary sharing. Attach a schedule.	4	
5. Carryover from prior years' investment credit. Attach Form 49C or other schedule.	5	
6. Credit distributed to partners, shareholders or beneficiaries	6	
7. Credit shared with unitary affiliates	7	
8. Total credit available subject to limitation. Add lines 2 through 5 and subtract lines 6 and 7.	8	

PART II -- LIMITATION (For use only by taxpayers not also claiming the credit for qualifying new employees)

1. Idaho income tax liability. Enter the amount from the appropriate income tax return.	1	
2. Credit for taxes paid to other states	2	
3. Subtract line 2 from line 1.	3	
4. Investment tax credit from line 8, Part I	4	
5. Multiply line 3 by 50%.	5	
6. Enter the smaller of line 4 or line 5.	6	
7. Credit for contributions to educational entities	7	
8. Total of nonrefundable credits available. Add lines 6 and 7.	8	
9. If line 8 is greater than line 3:		
a. Subtract line 3 from line 8.	9a	
b. Credit allowed. Subtract line 9a from line 6. If negative, enter zero.	9b	
10. If line 8 is equal to or less than line 3, enter the amount on line 6. This is the credit allowed.	10	

QUALIFYING DEPRECIABLE PROPERTY

Idaho generally follows the definition of qualified property found in the Internal Revenue Code (IRC), Sections 46 and 48 as in effect prior to 1986. The property must have a useful life of three years or more and be property for which you are allowed the deduction for depreciation or amortization in lieu of depreciation. Qualifying property includes the following property used in a trade or business:

- Tangible personal property - machinery and equipment
- Other tangible property - property used as an integral part of manufacturing, production, extraction, or furnishing transportation, communications, or utility services, or research facilities and bulk storage facilities used in connection with those businesses
- Elevators and escalators
- Single purpose agricultural or horticultural structures
- Qualified timber property
- Petroleum storage facilities

NONQUALIFYING PROPERTY

Property that does not qualify includes:

- Buildings and their structural components
- Property used in certain lodging facilities
- The cost of property expensed under Section 179, IRC
- Property subject to 60-month amortization
- Used property not acquired by purchase
- Property that is either nondepreciable or has a useful life of fewer than three years
- The portion of property used for personal use
- Used property in excess of \$150,000
- Horses

Idaho exceptions to IRC Sections 46 and 48

Idaho law specifically excludes the following property from qualifying for the Idaho investment tax credit:

- Property not used in Idaho
- Vehicles under 8,000 pounds gross weight

Instructions for Idaho Form 49

GENERAL INSTRUCTIONS

Form 49 is used to calculate the Idaho investment tax credit earned or allowed. Each member of a unitary group of corporations that earns or is allowed the credit must complete a separate Form 49.

Property Used Both In and Outside Idaho

If property is used both in and outside Idaho, compute the qualified investment for all such property using one of the following methods:

1. Percentage-of-use method:
Multiply the investment in each asset by a fraction where Idaho use is the numerator and total use is the denominator. Usage can be measured by machine hours, mileage or any other method that accurately reflects the usage, or
2. Property factor numerator method:
Use the amount included in the Idaho property numerator for each property.

Carryover Periods

- The credit carryover is limited to five years for property acquired prior to 1990.
- For property acquired on or after January 1, 1990, the credit carryover is limited to seven years unless the credit carried over did not expire in 1999. If the credit is available to be carried over to taxable years beginning in 2000, the carryover period is extended to 14 years.
- For credit earned in taxable years beginning on or after January 1, 2000, the credit carryover is limited to 14 years.

SPECIFIC INSTRUCTIONS

Instructions are for lines not fully explained on the form.

PART I - CURRENT YEAR'S CREDIT AVAILABLE

Line 1. Attach a list of all property for which you are claiming an investment tax credit. The list should identify each piece of property, your basis in the item and the date acquired.

Line 3. Enter the amount of Idaho investment tax credit that is being passed through by partnerships, S corporations, estates or trusts in which you have an interest. Attach a copy of the schedule provided to you.

Line 4. If you are a member of a unitary group, enter the amount of credit you received from another member of the unitary group.

Line 5. Enter the investment tax credit carryover from prior years. The amount is computed on Form 49C or on a separate schedule. Attach a copy of Form 49C or the schedule. See GENERAL INSTRUCTIONS for the carryover period allowed.

Line 6. If you are a partnership, S corporation, trust or estate, enter the amount of credit that passed through to partners, shareholders, or beneficiaries.

Line 7. If you are a member of a unitary group, enter the amount of credit you earned that you elect to share with other members of your unitary group. Before you can share your credit, you must use the credit up to the allowable limitation of your tax liability.

Corporations claiming investment tax credit must provide a calculation of the credit earned and used by each member of the combined group. The schedule must clearly identify shared credit and the computation of any credit carryovers.

PART II - LIMITATION

If the credit for qualifying new employees is not claimed, use Part II to compute the investment tax credit limitation. The investment tax credit is limited to 50% of your tax liability.

If the credit for qualifying new employees is claimed, the investment tax credit is limited to 45% of your tax liability. Calculate the limitation on Form 55, Credit for Qualifying New Employees.

The following credits must be applied to the tax before the investment tax credit:

- Credit for tax paid other states, and
- Credit for contributions to Idaho educational entities.

Line 1. Enter the amount of your income tax liability. Income tax liability is the computed tax before adding the permanent building fund tax, any other taxes or subtracting any credits.

Line 2. Individuals enter the credit computed on Form 39.

Line 9. The total of nonrefundable credits claimed cannot exceed line 3. Unused credit is available for carryover or unitary sharing.

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____

Name(s) as shown on return

Social Security Number or EIN

[illegible]

Instructions for Idaho Form 49C

Complete this form if an investment tax credit carryover is included in the current year's available credit. Once the Form 49C is completed, the carryover will be carried to Form 49.

Carryover Period

Unused credit earned on investments made after 1989 may be carried forward up to seven taxable years. Unused credit that was carried forward to 1999 but was not fully used in 1999 may be carried forward 14 taxable years from the year of the investment. Unused credit for qualified investments made in taxable years beginning in 2000 and later may be carried forward 14 taxable years.

Conversion of a C Corporation to S Corporation

An investment tax credit carryover earned by a C corporation that has converted to an S corporation is allowed against the S corporation's tax on built-in gains, net capital gains, and excess net passive income. The credit is not allowed against the tax paid by an S corporation for non-resident shareholders. A separate Form 49C should be used to account for this credit carryover.

Replacement Property Acquired Before 1995

Carryovers of credit for property acquired prior to January 1, 1995 may not include property acquired as replacement property unless you replaced the property solely due to technical obsolescence.

Use of Other Schedules

If this form does not allow you to properly reflect the application of carryovers and recapture, you may provide the information on a separate schedule.

SPECIFIC INSTRUCTIONS

Lines 2, 4, 6, 8, 10, 12, and 14. For each year, enter the amount of credit allowed against tax, the amount of credit you earned that was shared with another member of the unitary group, and the amount of credit that passed through to an owner or beneficiary.

RECAPTURE OF IDAHO INVESTMENT TAX CREDIT

For the year January 1 - December 31, _____, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number or EIN

PART I -- IDENTIFY PROPERTY THAT CEASED TO QUALIFY AS IDAHO INVESTMENT TAX CREDIT PROPERTY

Properties	Property Description
A	
B	
C	
D	
E	

PART II -- ORIGINAL IDAHO INVESTMENT TAX CREDIT

	Properties				
	A	B	C	D	E
1. Date property was placed in service					
2. Cost or other basis					
3. Credit percentage	3%	3%	3%	3%	3%
4. Original credit. Line 2 times line 3.					
5. Date property ceased to qualify					
6. Number of full years between the date on line 1 and the date on line 5					

PART III -- COMPUTATION OF RECAPTURE TAX

7. Recapture percentage from table, page 2				
8. Tentative recapture tax. Line 4 times line 7.				
9. Add line 8, columns A through E.				
10. Pass-through of credit recapture from S corporations, partnerships, estates or trusts				
11. Add lines 9 and 10.				
12. Enter the portion of original credit on line 4 not used to offset tax in any year. Do not enter more than line 11. Any unused credit on this line cannot be used as a carryover.				
13. Recapture of investment tax credit. Subtract line 12 from line 11. Enter here and on the proper line of your tax return. Do not use this amount to reduce current year's investment tax credit computed on Form 49.				

Instructions for Idaho Form 49R

Use Form 49R to compute the increase in tax for the recapture of investment tax credit. You must recompute the credit if you earned it in an earlier year, but disposed of the property before the end of its estimated useful life. You must also recompute the credit on any property ceasing to qualify as investment tax credit property. Property moved from Idaho ceases to qualify as investment tax credit property and is subject to recapture.

S corporations, partnerships, estates and trusts that pass through investment tax credit to the shareholders, partners or beneficiaries must provide schedules detailing the recapture information required to compute the recapture on their income tax returns.

Any resulting tax on recapture of prior credits must be added to the tax otherwise determined in the year of recapture.

PART I

Lines A through E. Describe the property for which you must recompute the investment tax credit. Fill in lines 1 through 8, in Parts II and III for each property on which you are recomputing the credit. Use a separate column for each item. Use an additional Form 49R, or other schedule with all the information shown on Form 49R, if you have Idaho investment tax credit recapture on more than five items.

PART II

Line 1. Enter the month, day and year that the property was first available for service.

Line 2. Enter the cost or other basis of the property used to compute the original investment tax credit.

Line 4. Multiply line 2 by line 3 to compute the credit originally earned for each property item listed.

Line 5. Enter the date the property ceased to qualify as investment tax credit property.

Line 6. Do not enter partial years. If property was held less than 12 months, enter zero.

PART III

Line 7. Enter the appropriate recapture percentage from the table below.

Line 8. Multiply line 4 by line 7. This is the tentative tax recaptured.

Line 9. Add line 8 in columns A through E. Enter the total from all pages here.

Line 10. S corporations, partnerships, estates and trusts that have property subject to recapture must complete lines 1 through 9 to determine the amount of credit recapture. A copy of this form and a schedule detailing each shareholder's, partner's, or beneficiary's pass-through share of the recapture amount must be attached to the business' income tax return and to each K-1.

Partners, shareholders and beneficiaries will use the information provided by the partnership, S corporation, trust or estate to report their pass-through share of the credit to be recaptured on line 10.

Line 11. Add lines 9 and 10 to determine the amount of credit subject to recapture.

Line 12. If you did not use all the credit you originally computed either in the year earned or in a carryover year, you will not have to pay tax on recapture of the amount of the tax credit you did not use.

Compute the unused portion of the original credit on a separate sheet and enter it on this line. Do not enter more than the recapture tax on line 11.

Line 13. This is the total increase in tax. Enter it on the proper line of your tax return. DO NOT use this amount to reduce your current year's investment tax credit from Form 49.

TABLE FOR RECAPTURE OF INVESTMENT TAX CREDIT
(Section 50, Internal Revenue Code)

Time held and/or time qualifying	Recapture percent
less than 1 year	100%
more than 1 year less than 2 years	80%
more than 2 years less than 3 years	60%
more than 3 years less than 4 years	40%
more than 4 years less than 5 years	20%

IDAHO CREDIT FOR QUALIFYING NEW EMPLOYEES

2000

For the year January 1 - December 31, 2000, or fiscal year beginning _____, 2000, ending _____

Name(s) as shown on return

Social Security Number or EIN

PART I - CREDIT AVAILABLE SUBJECT TO LIMITATION

1. The average number of qualifying employees during the tax year	1	
2. The average number of qualifying employees during the three preceding tax years	2	
3. The average number of qualifying employees during the preceding tax year	3	
4. Subtract the greater of line 2 or 3 from line 1 and enter the difference. This is the number of qualifying new employees. The amount must equal or exceed one.	4	
5. Multiply the number on line 4 by \$500.	5	
6. Enter the net income of the revenue-producing enterprise within which the new employment occurred.	6	
7. Multiply the number on line 6 by .0325.	7	
8. Enter the smaller of line 5 or line 7.	8	
9. Enter the pass-through share of credit from an S corporation, partnership, estate or trust.	9	
10. Credit available prior to distributions. Add lines 8 and 9.	10	
11. Enter the portion of line 10 distributed to owners or beneficiaries of S corporations, partnerships, estates or trusts.	11	
12. Total credit available subject to limitation. Subtract line 11 from line 10. Carry to Part II, line 27.	12	

See Part II, Limitation on back of form.

PART II. CREDIT LIMITATIONS**Use if you are allowed the Credit for Qualifying New Employees**

1. Enter the Idaho income tax liability from your tax return.	1	
2. Enter your credit for tax paid to other states.	2	
3. Subtract line 2 from line 1.	3	
4. Enter 45% of line 3.	4	
5. Enter your credit for contributions to educational entities.	5	
6. Compute your allowable credit for contributions to educational entities:		
a. If line 5 is less than line 4, enter the amount from line 5.		
b. If line 5 is equal to or larger than line 4, enter the amount from line 4. See instructions.	6	
7. Enter your available investment tax credit from Form 49, Part 1, line 8.	7	
8. Add lines 6 and 7.	8	
9. Compute your allowable investment tax credit:		
a. If line 8 is smaller than line 4, enter the amount from line 7.		
b. If line 8 is equal to or larger than line 4, subtract line 6 from line 4.		
Enter the difference here. See instructions.	9	
10. Add lines 6 and 9.	10	
11. Enter your credit for contributions to youth and rehabilitation facilities.	11	
12. Add lines 10 and 11.	12	
13. Compute your allowable credit for contributions to youth and rehabilitation facilities:		
a. If line 12 is smaller than line 4, enter the amount from line 11.		
b. If line 12 is equal to or larger than line 4, subtract line 10 from line 4.		
Enter the difference here. See instructions.	13	
14. Add lines 10 and 13.	14	
15. Enter your credit for production equipment using post-consumer waste.	15	
16. Add lines 14 and 15.	16	
17. Compute your allowable credit for production equipment using post-consumer waste:		
a. If line 16 is smaller than line 4, enter the amount from line 15.		
b. If line 16 is equal to or larger than line 4, subtract line 14 from line 4.		
Enter the difference here. See instructions.	17	
18. Add lines 14 and 17.	18	
19. Enter your natural resources conservation credit.	19	
20. Add lines 18 and 19.	20	
21. Compute your allowable natural resources conservation credit:		
a. If line 20 is smaller than line 4, enter the amount from line 19.		
b. If line 20 is equal to or larger than line 4, subtract line 18 from line 4.		
Enter the difference here. See instructions.	21	
22. Add lines 18 and 21.	22	
23. Enter your promotor-sponsored event credit.	23	
24. Add lines 22 and 23.	24	
25. Compute your allowable promotor-sponsored event credit:		
a. If line 24 is smaller than line 4, enter the amount from line 23.		
b. If line 24 is equal to or larger than line 4, subtract line 22 from line 4.		
Enter the difference here. See instructions.	25	
26. Add lines 22 and 25.	26	
27. Enter your credit for qualifying new employees.	27	
28. Add lines 26 and 27.	28	
29. Compute your allowable credit for qualifying new employees:		
a. If line 28 is smaller than line 4, enter the amount from line 27.		
b. If line 28 is equal to or larger than line 4, subtract line 26 from line 4.		
Enter the difference here. See instructions.	29	

Instructions For Idaho Form 55

Idaho Form 55 is used by individuals, corporations, partnerships, estates or trusts that have earned the Idaho credit for qualifying new employees. Each member of a unitary combined group that files a group return must complete a separate Form 55 to compute its earned credit.

A partnership, S corporation, estate or trust must prepare and distribute to each owner or beneficiary a schedule that shows his proportionate share of any pass through of the Idaho credit for qualifying new employees as well as any other applicable credits. A copy of this schedule and the federal Schedule K-1 that is furnished to each owner or beneficiary must be attached to the Idaho partnership, S corporation, fiduciary income tax return. Each partner, shareholder, member or beneficiary must attach a copy of this schedule to his individual Idaho income tax return.

The maximum credit available is \$500 for each qualifying new employee. "New employee" means a person who is subject to Idaho income tax withholding, employed by the taxpayer in a revenue-producing enterprise, and covered for unemployment purposes under Idaho Code. A person shall be considered employed by the taxpayer in a revenue-producing enterprise if the person is employed by the taxpayer on a full-time basis or on a part-time basis if the person works at least 20 hours per week.

No credit will be earned unless the new employee has worked for the taxpayer for a minimum of nine months during the tax year for which the credit is claimed.

Idaho unemployment reports will be the basis for computing the number of employees. However, only employees meeting the definition of "new employee" can be included in the computation of the credit for qualifying new employees. Records must be maintained to support the computation.

The number of qualifying new employees is the excess of the average number of qualifying employees during the tax year over the greater of the average number of qualifying employees during the three preceding tax years or the average number of qualifying employees during the preceding tax year. The number of qualifying new employees must be rounded to the nearest tenth (1/10).

The credit may not exceed 3.25% of the net income of the revenue-producing enterprise. A "revenue-producing enterprise" means an Idaho business that begins with a natural resource and produces, assembles, fabricates, manufactures, or processes a value-added product.

Operations involving wholesale or retail sales, professional, managerial, repairs or services generally do not qualify. Idaho businesses that consume a natural resource in a process, but do not add value to the natural resource do not qualify.

PART I - CREDIT AVAILABLE SUBJECT TO LIMITATION

Lines 1 and 3. Determine the average number of qualifying employees during the tax year by adding the number of qualifying employees reported for each month on your Idaho unemployment reports and dividing that sum by the number of months of operation during the year.

Line 2. Determine the average number of qualifying employees during the three preceding tax years by dividing the total of the average number of qualifying employees reported for each preceding year by 3.

Line 4. No credit is allowed unless the number on this line equals or exceeds one (1). If it is greater than one (1), the

number is rounded to the nearest one-tenth (1/10).

Line 6. The credit is limited to 3.25% of the net income of the qualifying business in which the new employment occurred. If one business is engaged in two activities, one that qualifies as a "revenue-producing enterprise" and one that does not, and at least 50% of the taxpayer's total Idaho employees are performing personal services in the revenue-producing enterprise, the taxpayer may treat the entire Idaho business as a revenue-producing enterprise. Enter the amount of net income from the proprietorship, farm, partnership, fiduciary or corporation income tax return that is from Idaho activities.

If one business is engaged in two activities, one that qualifies as a "revenue-producing enterprise" and one that does not, and less than 50% of the taxpayer's total Idaho employees are performing services in the revenue-producing enterprise, the taxpayer must calculate qualifying employees and the net income limitation based on that portion of the Idaho business that qualifies as a revenue-producing enterprise. The amount of net income for the portion of the business that qualifies as a revenue-producing enterprise is calculated by dividing the number of employees in the revenue-producing enterprise by the total number of employees in the entire business. Multiply the net income from the proprietorship, farm, partnership, fiduciary or corporation income tax return that is from Idaho activities by this percentage. Enter the result on line 6.

Line 8. The earned credit is the smaller of line 5 or line 7.

Line 9. Enter the pass-through share of credit from S corporation, partnership or fiduciary return.

Line 11. For S corporations, partnerships, estates or trusts, enter the credit passing through to the shareholders, partners, members or beneficiaries. Idaho tax credits must pass through to the shareholders, partners, members or beneficiaries in the same manner and to the extent that income or loss passes through.

PART II - CREDIT LIMITATIONS

Any taxpayer earning the Idaho credit for qualifying new employees must complete Part II to determine the limitation on the credit for qualifying new employees and all other nonrefundable credits. The limitation is 45% of the income tax after credit for taxes paid to other states.

Idaho Code Section 63-3029H provides that credits must be claimed in the following order:

1. Credit for taxes paid to other states (individuals, estates or trusts),
2. Credit for contributions to Idaho educational institutions,
3. Idaho investment tax credit,
4. Credit for contributions to Idaho youth facilities, rehabilitation facilities and nonprofit substance abuse centers,
5. Credit for equipment using post-consumer waste or post-industrial waste,
6. Natural resources conservation credit,
7. Promoter-sponsored event credit.

These credits must be applied to the tax before the credit for qualifying new employees. Refer to instructions for the appropriate income tax return to compute the credits.

If a taxpayer claims both an Idaho investment tax credit and an Idaho credit for qualifying new employees, the 45% limitation applies to the Idaho investment tax credit as well.

Line 1. Enter the amount of income tax liability from the appropriate income tax return. The income tax liability is the computed tax before adding the Permanent Building Fund Tax or any other taxes or subtracting any credits.

Line 2. Enter the amount of credit for taxes paid to other states. This credit is only available to individuals, estates and trusts.

Line 5. Enter the amount of credit for contributions to educational entities from the appropriate Idaho income tax return.

Line 6a. This is the amount of credit for contributions to educational entities you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 6b. If line 5 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Enter the amount from line 4 and enter this amount on the appropriate line of your Idaho income tax return. This is your allowable credit for contributions to educational entities. Do not complete the rest of this form.

Line 7. Enter the amount of your investment tax credit from Form 49, Part I, line 8.

Line 9a. This is the amount of investment tax credit you may claim on your Idaho income tax return. Enter this amount on the appropriate line of your Idaho income tax return.

Line 9b. If line 8 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Subtract line 6 from line 4. This is the amount of investment tax credit you may claim on your Idaho income tax return. Enter this amount on the appropriate line of your Idaho income tax return. The unclaimed portion of your investment tax credit may be eligible for carry forward to next year. Do not complete the rest of this form.

Line 11. Enter the amount of your credit for contributions to youth and rehabilitation facilities and nonprofit substance abuse centers from the appropriate Idaho income tax return.

Line 13a. This is the amount of credit for contributions to youth rehabilitation facilities and nonprofit substance abuse centers you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 13 b. If line 12 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Subtract line 10 from line 4. This is the amount of credit for contributions to youth and rehabilitation facilities and nonprofit substance abuse centers you may claim. Enter this amount on the appropriate line of your Idaho income tax return. Do not complete the rest of this form.

Line 15. Enter the amount of your credit for production equipment using post-consumer waste from the appropriate Idaho income tax return.

Line 17a. This is the amount of credit for production equipment using post-consumer waste you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 17b. If line 16 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Subtract line 14 from line 4. This is the amount of credit for production equipment using post-consumer waste you may claim. Enter this amount on the appropriate line of your Idaho income tax return. The unclaimed portion of this credit may be eligible for carry forward to next year. Do not complete the rest of this form.

Line 19. Enter the amount of your natural resources conservation credit from the appropriate Idaho income tax return.

Line 21a. This is the amount of natural resources conservation credit you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 21b. If line 20 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Subtract line 18 from line 4. This is the amount of natural resources conservation credit you may claim. Enter this amount on the appropriate line of your Idaho income tax return. Do not complete the rest of this form.

Line 23. Enter the amount of your promoter-sponsored event credit from the appropriate Idaho income tax return.

Line 25a. This is the amount of promoter-sponsored event credit you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 25b. If line 24 is equal to or larger than line 4, you cannot claim the credit for qualifying new employees this year. The full amount of earned Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

Subtract line 22 from line 4. This is the amount of promoter-sponsored event credit you may claim. Enter this amount on the appropriate line of your Idaho income tax return. Do not complete the rest of this form.

Line 27. Enter the amount of your earned credit for qualifying new employees from Part I, line 12.

Line 29a. This is the amount of credit for qualifying new employees you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

Line 29b. Subtract line 26 from line 4. This is the amount of credit for qualifying new employees you may claim. Enter this amount on the appropriate line of your Idaho income tax return.

The earned but unused Idaho credit for qualifying new employees may be available to be carried forward to the succeeding tax year.

IDAHO INDIVIDUAL NET OPERATING LOSS COMPUTATION

Name		Social Security Number	
PART I - Use this part to compute your net operating loss. Loss Year _____			
1. Total Idaho adjusted income (loss) reported on the loss year return	1		
2. Idaho net operating loss carryover	2		
3. Capital losses in excess of capital gains	3		
4. Idaho capital gain deduction	4		
5. Add lines 2, 3 and 4.	5		
6. Add lines 1 and 5.	6		
7. Casualty losses reported on federal Schedule A, Itemized Deductions	7		
8. Net operating loss deduction. Subtract line 7 from line 6.	8		
9. Net operating loss carryback. Enter the amount from line 8 but not more than \$100,000. If you elected to forego the carryback, enter -0- here and on line 10.	9		
10. Enter the amount from line 7b, column c, Part II. This is the net operating loss carryback not absorbed in the carryback years.	10		
11. Net operating loss carryover. Line 8, less line 9, plus line 10. Enter this amount on line 1, column a, Part III.	11		

INSTRUCTIONS FOR PART I

Use Part I to compute your net operating loss. Enter the loss year on the line.

Line 1. Enter Idaho adjusted income (loss).

- Form 40 filers: line 29 - 1996, 1997, 1998, 1999
line 30 - 2000
- Form 43 filers: line 46, Column B - 1996
line 44, Column B - 1997, 1998, 1999
line 45, Column B - 2000

Line 2. Enter any operating loss carryover from prior years if included in the amount on line 1.

Line 3. Enter any capital losses in excess of capital gains included in the amount on line 1. For example, a taxpayer reported a \$4,000 capital gain and a \$5,000 capital loss on federal Schedule D. \$1,000 is the amount of capital loss deduction included in Idaho adjusted income (loss).

Line 4. Enter any Idaho capital gain deduction allowed in computing Idaho adjusted income (loss).

Line 5. Add lines 2, 3 and 4 and enter the total on this line.

Line 6. Add lines 1 and 5. A loss on line 1 will be reduced by the amount on line 5. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000). The taxpayer claimed an Idaho capital gain deduction of \$1,500 (\$1,500 is entered on lines 4 and 5). The taxpayer enters (\$8,500) on line 6.

A loss on line 1 could be eliminated by an amount on line 5. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000). The taxpayer claimed an Idaho net operating loss carryover of

\$20,000 (\$20,000 is entered on lines 2 and 5). The taxpayer enters \$10,000 on line 6. When the total of lines 1 and 5 on line 6 is a positive amount, no net operating loss exists unless the casualty loss on line 7 creates the loss.

Line 7. Enter any casualty losses reported on federal Schedule A, Itemized Deductions, provided that the property is physically located in Idaho at the time of the casualty. Use federal Form 4684, Section A, to compute the casualty loss(es) deductible on Schedule A.

Form 43 filers will multiply the Idaho percentage from the loss year return by the amount of casualty loss reported on the federal Schedule A for that year to determine the amount to enter on this line. Enter the amount.

Line 8. Idaho net operating loss deduction. Subtract line 7 from line 6. A loss on line 6 will be increased by an amount on line 7. For example, a taxpayer's Idaho adjusted income (loss) is (\$10,000) and he also reports a \$1,500 casualty loss on Schedule A. His net operating loss deduction is (\$11,500). This is the net operating loss deduction that is available for carryback or carryover. Use Part II to determine carryback applications and Part III to determine carryover applications.

Line 9. This is the net operating loss to enter on line 1, Part II. If the loss was for tax years prior to January 1, 2000, enter this amount in column a. If the loss was for tax years on or after January 1, 2000, enter this amount in column b. Do not enter more than \$100,000. Complete Part II before entering any amounts on lines 10 and 11.

Line 10. If the net operating loss carryback is not completely absorbed, enter the unabsorbed amount.

Line 11. If you elect to forego the net operating loss carryback, enter the amount from line 8.

APPLICATION OF IDAHO INDIVIDUAL NET OPERATING LOSSES

Name _____	Social Security Number _____
------------	------------------------------

PART II - CARRYBACK Use this part to apply the net operating loss to carryback year(s). Loss Year _____

Complete one column before going to the next column.	a. 3rd preceding tax year ended _____	b. 2nd preceding tax year ended _____	c. 1st preceding tax year ended _____
1. Net operating loss carryback. In column a, enter as a positive number the net operating loss from Part I, line 9. In columns b and c, enter amounts from line 7 below, columns a and b respectively			
2. Idaho adjusted income from the tax return (or as previously adjusted) before NOL carryback. If a loss, enter the amount as a negative number			
3. Net capital loss deduction claimed on the carryback year return. See federal Schedule D. Enter as a positive number.			
4. Idaho capital gain deduction claimed on the carryback year return. Enter as a positive number. See Idaho Form CG ...			
5. Casualty loss reported on Schedule A, Itemized Deductions, and claimed on the carryback year return. Enter as a positive number			
6. Modified Idaho adjusted income. Add lines 2, 3, and 4 and subtract line 5. If the total on this line is zero or less, enter -0-			
7. Net operating loss available for application to another year: a. If line 6 is equal to or more than line 1, your net operating loss has been absorbed. Enter zero here. b. If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter the amounts from columns a and b on line 1 of the next column. Enter the amount from column c on line 10, Part I.			

PART III - CARRYOVER Use this part to apply the net operating loss to carryover year(s). Loss Year _____

Complete one column before going to the next column	a. 1st succeeding tax year ended _____	b. 2nd succeeding tax year ended _____	c. 3rd succeeding tax year ended _____
1. Net operating loss carryover. In column a, enter as a positive number the net operating loss from Part I, line 11. In columns b and c, enter amounts from line 7 below, columns a and b respectively			
2. Idaho adjusted income from the tax return before the NOL carryover. If a loss, enter the amount as a negative number.			
3. Net capital loss deduction claimed on the carryover year return. See federal Schedule D. Enter as a positive number.			
4. Idaho capital gain deduction claimed on the carryover year return. Enter as a positive number. See Idaho Form CG			
5. Casualty loss reported on Schedule A, Itemized Deductions, and claimed on the carryover year return. Enter as a positive number			
6. Modified Idaho adjusted income. Add lines 2, 3, and 4 and subtract line 5. If the total on this line is zero or less, enter -0-			
7. Net operating loss available to apply to another year: a. If line 6 is equal to or more than line 1, your net operating loss has been absorbed. Enter zero here. b. If line 6 is less than line 1, your net operating loss has not been absorbed. Subtract line 6 from line 1 and enter the difference here. Also, enter this amount on line 1 of the next column and apply the loss to the next available year.			

Instructions for Idaho Form 56

GENERAL INFORMATION

For tax years beginning on and after January 1, 2000, if you have a net operating loss, you may carry back up to \$100,000 of the net operating loss to the two tax years preceding the loss year. The loss is first applied to the second year preceding the loss year, then the first preceding year until the loss, limited to \$100,000, is absorbed. Any loss not absorbed in the carryback years and the loss in excess of \$100,000 will be a carryover up to 20 years following the loss year. The loss carryover is applied to each year in order until absorbed or until the 20-year carryover period has expired.

For tax years beginning prior to January 1, 2000, the net operating loss generally must be carried back to the three preceding years. The carryback is limited to a maximum of \$100,000. Any remaining loss may be carried forward until used, but no longer than 15 years.

You may elect to forego the two-year carryback provision and carry the loss over up to 20 years. The loss carryover is applied to each year in order until absorbed or until the 20-year carryover period has expired. You must elect to forego the carryback provision by the due date, including extensions, of the loss year return. The election is made by attaching a statement to the loss year return. The statement must clearly indicate that you elect to forego the carryback provision and include your name, address, social security number, and the amount of the loss. The statement must indicate that you make the election pursuant to Section 63-3022(c)(1), Idaho Code, to forego the carryback provision. You cannot revoke the election to forego the carryback provision for the loss year.

APPLICATION OF INDIVIDUAL NET OPERATING LOSS TO A YEAR IN WHICH IDAHO ADJUSTED INCOME COMPLETELY ABSORBS THE LOSS

When Idaho adjusted income of the carryback or carryover year is sufficient to absorb the net operating loss, no special adjustments to such income are required.

If the net operating loss deduction is carried back and absorbed in the carryback year, you must file a **Form 40X**, Amended Idaho Individual Income Tax Return, for the absorption year. Idaho adjusted income will be decreased by the amount of the loss. Because your tax liability is reduced, you must recompute nonrefundable tax credits. Attach a copy of Form 56 to your amended return.

If you are carrying back the loss, you have until the 15th day of the 40th month following the end of the loss year to file the amended return for the absorption year.

If the net operating loss deduction is a carryover and absorbed in the first carryover year, subtract the loss on the tax return for the carryover year. Attach a copy of Part I to your income tax return.

APPLICATION OF INDIVIDUAL NET OPERATING LOSS TO A YEAR IN WHICH IDAHO ADJUSTED INCOME DOES NOT COMPLETELY ABSORB THE LOSS

If, after taking previous carrybacks and carryovers into account, the net operating loss carryback or carryover exceeds Idaho adjusted income of the year to which the loss is carried, certain modifications must be made to such income to determine the amount of the loss that is absorbed. Parts II and III are provided to compute the amount of the net operating loss absorbed in each year to which the loss is applied when Idaho adjusted income does not completely absorb the loss. If your loss is not absorbed after three carryback and three carryover years, an additional copy of Part III will be necessary. The years to which a net operating loss is applied will be determined by whether a special election was made. Refer to the general information above.

Reporting the application of the net operating loss to a year in which income does not completely absorb the loss:

When a net operating loss has been applied to a tax year for which an income tax return has previously been filed, you must file a Form 40X, Amended Idaho Individual Income Tax Return, to report the application and request a refund. File a Form 40X for each year to

which the net operating loss has been applied. Because your income tax liability is zero, you will have to make an adjustment for any nonrefundable tax credits claimed on the original return. Attach a copy of Form 56 to your amended return.

When a net operating loss is applied to a carryover tax year for which the income tax return has not been filed, you must compute the Idaho net operating loss carryover to report on the return when it is filed. Compute the net operating loss that will be available for application to next year on Part III. Attach a copy of Form 56 to your income tax return when you file it.

Continue the application of the unabsorbed net operating loss to any carryback years available and, to the extent there is any net operating loss not absorbed in the carryback years, to carryover years' returns which have previously been filed.

Following these instructions, you will apply any remaining net operating loss when your next income tax return is filed.

INSTRUCTIONS FOR PART II

Line 1. In column a (or column b, if the loss is for tax years beginning on or after January 1, 2000), enter the net operating loss carryback from line 9, Part I, as a positive number. Your carryback is limited to \$100,000. You will use column b if there is an amount on line 7, column a or if the loss is for tax years beginning on or after January 1, 2000. Enter the amount from line 7, column a, as a positive number in column b of this line. You will use column c if there is an amount on line 7, column b. Enter the amount from line 7, column b, as a positive number on this line in column c.

Line 2. Enter the Idaho adjusted income of the third preceding tax year in column a if column a is used. If column b is used, enter the

Idaho adjusted income of the second preceding tax year. If column c is used, enter the Idaho adjusted income of the first preceding tax year. Do not include the net operating loss carryback deduction in this amount. If this amount is a loss, enter it as a negative amount.

Line 3. If a capital loss in excess of capital gains was claimed on the preceding tax year return(s), enter the capital loss deduction as a positive amount. See federal Schedule D for the preceding tax year(s).

Line 4. If an Idaho capital gain deduction was claimed on the preceding tax year return(s), enter the deduction as a positive number.

Line 5. Enter the casualty loss reported on federal Schedule A and deducted on the preceding tax year return(s) as a positive number. Do not make an entry here if you used the standard deduction on the Idaho return.

Form 43 filers will multiply the amount of casualty loss reported on the federal Schedule A by the Idaho percentage for that year to determine the amount to enter on this line. Enter the amount as a positive number.

Line 6. Add lines 2, 3 and 4 and subtract line 5. This is the Idaho adjusted income as modified for application of the net operating loss carryback. The modifications included in this amount reduce your net operating loss carryback but may not necessarily result in a refund. If this amount is zero or a nega-

tive amount, none of your net operating loss carryback will be used in this preceding tax year.

Line 7. If line 6 is equal to or more than line 1 in the same column, your net operating loss carryback has been absorbed. Enter zero on this line. When completing Form 40X, Amended Idaho Individual Income Tax Return, use the amount on line 1 (of Part II of this form) as the change amount on line 4, column B, Form 40X.

If line 6 is less than line 1, the net operating loss has not been absorbed. Subtract line 6 from line 1. This is the remaining net operating loss to apply to the next available year. Enter this amount on line 1 for the next preceding tax year or, if there are no more preceding tax years, enter this amount on line 10, Part I. If your income tax liability will be reduced by the application of the net operating loss carryback, file a Form 40X, amended return, to claim a refund. The amount to report as the change amount on line 4, column B, Form 40X is computed by subtracting line 7 from line 1.

INSTRUCTIONS FOR PART III

Line 1. In column a enter the net operating loss carryover from line 11, Part I. If you made the election to forego the three-year carryback provision, the amount on line 11 will be the same as the amount on line 8. Enter the net operating loss carryover as a positive number. You will use column b if there is an amount on line 7, column a. Enter the amount from line 7, column a, as a positive number in column b of this line. You will use column c if there is an amount on line 7, column b. Enter the amount from line 7, column b, as a positive number on this line in column c.

If your net operating loss carryover is not absorbed by the third succeeding tax year, you may use additional copies of Part III to show the application of the net operating loss carryover.

Maximum number of carryover years:

- 20 years - losses incurred after 1999
- 15 years - losses incurred after 1989 but before 2000
- 10 years - losses incurred after 1982 but before 1990
- 5 years - losses incurred before 1983

Line 2. Enter the Idaho adjusted income of the first succeeding tax year in column a if column a, is used. If column b is used, enter the Idaho adjusted income of the second succeeding tax year. If column c is used, enter the Idaho adjusted income of the third succeeding tax year. Do not include the net operating loss carryover deduction in this amount. If this amount is a loss, enter it as a negative amount.

Line 3. If a capital loss in excess of capital gains was claimed in arriving at Idaho adjusted income, enter the capital loss deduction as a positive amount. See federal Schedule D for the carryover year.

Line 4. If an Idaho capital gain deduction was claimed in arriving at Idaho adjusted income, enter the deduction as a positive amount. See Idaho Form CG for the carryover year.

Line 5. Enter as a positive number the casualty loss reported on federal Schedule A and deductible on this carryover year return. Do not make an entry here if you use the standard deduction on the Idaho return.

Form 43 filers will multiply the amount of casualty loss reported on the federal Schedule A on the carryover year return by the Idaho percentage for that year to determine the amount to enter on this line. Enter the amount as a positive number.

Line 6. Add lines 2, 3 and 4 and subtract line 5. This is the Idaho adjusted income as modified for application of the net operating loss carryover. The modifications included in this amount reduce your net operating loss carryover. If this amount is zero or a negative amount, none of your net operating loss carryover will be used in this succeeding tax year.

Line 7. If line 6 is equal to or more than line 1 in the same column, your net operating loss carryover has been absorbed. Enter zero on this line. When completing your Idaho income tax return for the carryover year, enter the amount on line 1 (of Part III of this form) on the subtraction line for the Idaho net operating loss carryforward.

If line 6 is less than line 1, the net operating loss has not been absorbed. Subtract line 6 from line 1. This is the remaining net operating loss to apply to the next available year. Enter this amount on line 1 of the next column. When completing your Idaho income tax return for the carryover year, compute the amount to enter on the subtraction line for the Idaho net operating loss carryforward by subtracting line 7 from line 1.

IDAHO FUELS USE REPORT

		E.C.	R.C.	Name Control			. M W	
PLEASE PRINT OR TYPE	Name				DBA			
	Address				Social Security Number			
	City, State and Zip Code				Federal Employer Identification Number			

Section I. FILING PERIOD beginning _____, _____, and ending _____.

If you have already claimed a refund of this tax from the Tax Commission on another form, do not complete this form.

Section II. Mark the box(es) below that best describe(s) your nontaxable use(s) to claim a refund of fuels taxes.

TAX-PAID DIESEL used in

1. ☐ Refrigeration unit with separate tank
2. ☐ IFTA power take-off and auxiliary engine allowances
(attach Form 75-IC)
3. ☐ Intrastate motor vehicles off-highway miles
(attach Form 75-IMV)
4. ☐ Intrastate motor vehicles power take-off and auxiliary
engine allowances (attach Form 75-IMV)
5. ☐ Federal, state, and local government motor vehicles
6. ☐ Unlicensed equipment (you must list type below)
7. ☐ Other (describe below)

***TAX-PAID GASOLINE used in**

8. ☐ Stationary engines
9. ☐ Aircraft (see instructions)
10. ☐ Unlicensed equipment (you must list type below)
11. ☐ Other (describe below)

* Any GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.

TRANSFER FEE

12. ☐ Qualified consumer (attach Form 75-QC)

Section III. REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas
1. Nontaxable gallons (whole gallons)						
2. Tax rate .....	.25	.055	.045	.25	.181	.197
3. Tax refund						
4. Gasoline tax refund. Add line 3, columns A, B & C.						
5. Special fuels tax refund. Add line 3, columns D, E & F.						

Section IV. TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel	E Propane	F Nat Gas
6. Taxable gallons (whole gallons)						
7. Tax rate .....	.25	.055	.045	.25	.181	.197
8. Tax due						
9. Transfer fee						
10. Gasoline tax due. Add line 8, columns A, B & C.						
11. Special fuels tax due. Add line 8, columns D, E & F & line 9.						

DO NOT complete lines 12 and 13 if attaching Form 75 to your Idaho Income Tax Return.

12. Refund. If the total of lines 4 and 5 is larger than the total of lines 10 and 11, enter the difference.	
13. Tax Due. If the total of lines 4 and 5 is smaller than the total of lines 10 and 11, enter the difference.	

☐ Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.
Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Authorized signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Daytime phone	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076

Instructions for Idaho Form 75

WHO MAY FILE

- Any person or entity that has purchased 50 gallons or more of tax-paid fuel and used the fuel for a nontaxable purpose.

Form 75 may be filed only by the final user of the fuel.

- Any refund or tax due to a partnership or corporation must be claimed by the business. It may not be applied to the individual returns filed by partners or shareholders.
- Any refund or tax due to a sole proprietorship must be claimed by the individual.

You may claim a refund or report fuels tax due in one of the following ways:

- Monthly
- Quarterly
- Annually
- Alternate period (any period greater than one month)
- If you file the claim with your Idaho income tax return, report the amount of the tax due or refund amount on the proper line of the return and attach the Form 75 to the return. **NOTE: Do not claim a refund for tax-paid fuel on your Idaho income tax return if you have claimed a refund for the same tax-paid fuel on a separate Form 75 filed during the year.**

You may claim a refund of Idaho fuels tax if:

- You buy fuel with Idaho fuels tax included, but use the fuel in a nontaxable manner. This includes using the fuel: in unlicensed equipment; to operate a stationary engine; in a refrigeration unit or other auxiliary equipment that has a supply tank separate from the main supply tank of the motor vehicle; or for home heating. You may not claim a refund for fuel used in recreational vehicles or noncommercial motor boats.
- You file reports under the International Fuel Tax Agreement (IFTA) or operate an intrastate motor vehicle and use fuel from the main supply tank of a licensed motor vehicle to operate power take-off equipment (special fuels only) or auxiliary engines (special fuels and gasoline). IFTA carriers must submit a copy of their IFTA report and copies of their original fuel invoices. Intrastate motor vehicle operators must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV. The allowances are listed in the Idaho Fuels Tax Administrative Rules. For more information, visit our Web site at www2.state.id.us/tax/ifta.htm.
- You operate an intrastate motor vehicle and use special fuels on nontaxable roads. You must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV.

Specific Instructions for lines not fully explained on the form

Enter name, d.b.a. (the name under which you are doing business), address, and social security number (SSN) or federal employer identification number (EIN).

If you are reporting as an individual or sole proprietor rather than an S corporation, corporation, partnership, estate, or trust, you must use your SSN. **DO NOT USE YOUR EIN.**

FILING PERIOD

Complete Section I. Enter the appropriate beginning and ending date for the filing period. **SECTION I MUST BE COMPLETED TO CLAIM A FUELS TAX REFUND.**

DESCRIBE NONTAXABLE USE

Complete Section II. Mark the box(es) that describe(s) the nontaxable use(s) of the fuel. For unlicensed equipment list the type of equipment in the space below the boxes. If you have a nontaxable use of fuel that is not described by any of the listed nontaxable categories, mark the "Other" box and describe your nontaxable use. Attach additional pages if necessary. **THIS INFORMATION MUST BE PROVIDED TO RECEIVE A FUELS TAX REFUND.**

REFUND/TAX DUE COMPUTATIONS

Section III. REFUND

Line 1. Enter the number of gallons of fuel (*rounded to the nearest whole gallon*) used in a nontaxable manner during the filing period in the appropriate column by fuel type.

- You use special fuels in a motor vehicle owned or leased, and operated by an instrumentality of the federal government or state of Idaho, including its political subdivisions (local government).
- You buy gasoline or special fuels with Idaho fuels tax included and use the fuel in aircraft. You may only claim a refund of the difference between the Idaho motor fuels tax rate and the aviation gasoline or jet fuel tax rate. Refer to specific instructions for an **Aircraft Fuels Tax Refund**.

You owe Idaho fuels tax if you purchased gasoline, special fuels, or aircraft fuel and did not pay the Idaho fuels tax and used the fuel in a taxable manner. The fuel is used in a taxable manner if it is used in licensed motor vehicles or aircraft.

The fuel may be subject to Idaho sales or use tax if it is exempt from the Idaho fuels tax. If any sales or use tax is due, it should be reported on either your Idaho income tax return, Idaho sales and use tax return, or Idaho use tax return, Form 850-U. Form 850-U is available on our Web site at www2.state.id.us/tax/ifta.htm.

AIRCRAFT FUELS TAX REFUND

If you have paid the aviation gasoline tax or the jet fuel tax, no additional tax or refund is due.

Gasoline. If you buy gasoline (regular, regular unleaded, or premium) and pay Idaho gasoline tax, then use the gasoline in aircraft, you are entitled to a refund of the difference between the gasoline tax rate and the aviation gasoline tax rate.

Diesel. If you buy diesel and pay the Idaho diesel tax, then use the tax paid diesel in an aircraft, you are entitled to a refund of the difference between the diesel tax rate and the jet fuel tax rate.

Complete Section III REFUND to compute the refund amount for the gasoline and/or diesel tax and **Section IV TAX DUE** to compute the aviation gasoline and/or jet fuel tax due. Enter the net difference on line 12 or 13, whichever applies.

AIRCRAFT FUELS TAX DUE

Complete Section IV TAX DUE of this form to compute the aircraft fuels tax due. If Idaho fuels tax has not been paid on the diesel, gasoline or other fuels used in your aircraft, you must report the tax due at the jet fuel or aviation gasoline tax rate.

Line 3. Multiply line 1 by line 2 for each fuel type.

Section IV. TAX DUE

Line 6. Enter the number of gallons of fuel (*rounded to the nearest whole gallon*) used in a taxable manner during the filing period in the appropriate column by fuel type.

Line 8. Multiply line 6 by line 7 for each fuel type.

Line 9. Enter the amount of transfer fee as calculated on Form 75-QC. Enter negative amounts in brackets. Attach a copy of the Form 75-QC worksheet to the completed Form 75.

TAX DUE OR REFUND

If filing Form 75 with your Idaho income tax return, complete lines 1 through 11 and enter amounts from the following lines on your tax return.

- Line 4 on the gasoline tax refund line
- Line 5 on the special fuels tax refund line
- The total of lines 9, 10, and 11 on the special fuels tax due line

If filing Form 75 separately from your Idaho income tax return, complete lines 1 through 13.

Signature

You must sign the Form 75 if filed separately from your income tax return. **FAILURE TO SIGN THIS FORM WILL DELAY YOUR REFUND.**

IDAHO FUELS TAX REFUND WORKSHEET

INTRASTATE MOTOR VEHICLES

Name / DBA

SSN / EIN

You may use this worksheet to calculate your refund of the special fuels tax if you use **special fuels in:**

- 1) Motor vehicles on nontaxable roads
- 2) A motor vehicle's power-take-off unit

FUEL TAX TYPE (check one):

- ☐ DIESEL
☐ PROPANE
☐ NATURAL GAS

	CALCULATED MPG	STANDARD OR STATUTORY MPG
1. Total miles		
2. Total Fuel Consumed		
3. Less: Fuel Used In Off-loading Allowance (see below)		
4. Net Gallons Consumed		
5. Calculated, Standard or Statutory MPG		
6. Total Taxable Miles		
7. Total Gallons of Fuel Used on Taxable Roads ..		
8. Tax Paid Gallons		
9. Nontaxable Gallons		

INTRASTATE MOTOR VEHICLE OFF-LOADING ALLOWANCE CALCULATION

1. Number of units* used in off-loading process _____
2. Credit allowed per unit (See Idaho Motor Fuels Tax Rules) _____
3. Gallons used in off-loading process (Multiply line 1 by line 2) _____
 (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

OR

1. Number of gallons placed into the fuel supply tank (from line 2 of the Idaho Fuels Tax Refund Worksheet) _____
2. Tax Commission approved off-loading percentage _____
3. Gallons used in off-loading process (Multiply line 1 by line 2) _____
 (Carry to line 3 of Idaho Fuels Tax Refund Worksheet, Form 75-IMV)

*Units may include hours, gallons, tons, or yards as specified in the Idaho Motor Fuels Tax Rules for each allowance. Use separate worksheet for each process that has a different unit of measure.

General Instructions for Idaho Form 75-IMV

WHO MAY FILE

This form may be used by a person or entity who operates intrastate motor vehicles of any gross vehicle weight and/or interstate motor vehicles which have gross vehicle weights of 26,000 pounds or less that are not required to be licensed under the International Fuel Tax Agreement (IFTA) and use Idaho **tax-paid** special fuels (undyed diesel, propane, or natural gas) from the main supply tank of the motor vehicle for nontaxable uses. Nontaxable uses of Idaho tax-paid special fuels drawn from a motor vehicle's main supply tank include operating the motor vehicle's power-take-off (PTO) equipment and/or operating the motor vehicle on nontaxable roads.

To compute your nontaxable gallons you can use one of two methods:

A **Calculated MPG** is used if the consumer does not qualify to use a standard or statutory MPG or the consumer's calculated MPG is greater than the standard or statutory MPG. The following records must be maintained to support your calculated mpg:

- 1) Total miles;
- 2) Tax-paid fuel purchases;
- 3) Taxable miles;
- 4) Gallons used by power-take-off unit.

OR

A **Standard MPG** may be used by carriers in specific industries. Refer to the table that follows.

STANDARD ON-ROAD MPG FOR:	
Logging	4.3 MPG
Agriculture	4.5 MPG
Sand, Gravel, and Rock Hauling	4.0 MPG
Construction	4.4 MPG

The records required when using a standard mpg are:

- 1) Taxable road miles;
- 2) Tax-paid fuel purchases.

OR

A **Statutory MPG** may be used in the event that the special fuels consumer fails to keep sufficiently detailed records to determine a calculated MPG. The following MPGs for each vehicle weight may be used.

VEHICLES GROSS REGISTERED WEIGHT	STATUTORY MILES PER GALLON
over 40,000 lbs	4.00 MPG
26,001-40,000	5.50 MPG
12,001-26,000	7.00 MPG
6,001-12,000 lbs.	10.00 MPG
6,000 lbs. or less	16.00 MPG

Whichever method is used, complete the calculation using the corresponding column on this worksheet.

NONTAXABLE MILES DEFINITION: In general, miles driven on public roads which are constructed with concrete, asphalt, gravel, composition, dirt, or other surfaces are taxable miles for fuels tax purposes. However, miles driven on roads which are not open to the public, not maintained by a governmental entity, located on private property and maintained by the property owner, located on a construction site or defined in Idaho Motor Fuels Tax Administrative Rule 290.02.b. are considered nontaxable miles and the person operating the motor vehicle on these roads may be eligible for a special fuels tax refund.

Specific Instructions for lines not fully explained on the form

CALCULATED MPG

Line 1. Enter total miles driven everywhere by motor vehicles which have nontaxable uses of fuel.

Line 2. Enter the number of gallons consumed. Fuel is consumed when it is placed into the fuel supply tank of the motor vehicle.

Line 3. Enter the number of gallons used by off-loading (power-take-off) equipment from the Non-IFTA Off-loading Allowance Calculation.

Line 4. Subtract line 3 from line 2.

Line 5. Divide line 1 by line 4. (Round to two decimal places.)

Line 6. Enter the number of miles subject to fuels tax.

Line 7. Divide line 6 by line 5. (Round to nearest whole gallon.)

Line 8. Enter the number of gallons of Idaho tax-paid fuel placed in the supply tank(s) of the motor vehicle(s). (Round to nearest whole gallon.)

Line 9. Subtract line 7 from line 8. Carry the result to Section III, line 1 of Form 75 under the appropriate fuel type.

STANDARD OR STATUTORY MPG

Line 5. Enter the "standard on-road mpg" for your industry or statutory MPG for your weight class from the appropriate box above.

Lines 6 - 9. Follow the instructions for the "calculated mpg".

IDAHO INDIVIDUAL INCOME TAX
PAYMENT VOUCHER FOR ELECTRONIC FILERS

F ID-40V
O
R TC40V01
M 6-08-00

Amount Paid
\$

For office use only

Name Control

E.C.

R.C.

Your Social Security Number

				-				
--	--	--	--	---	--	--	--	--

Spouse's Social Security Number

				-				
--	--	--	--	---	--	--	--	--

--	--	--	--	--	--

Your first name

Spouse's first name

Last name

Address

City, State and Zip Code

Mail check or money order payable to:
Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

IDAHO INDIVIDUAL INCOME TAX
PAYMENT VOUCHER FOR ELECTRONIC FILERS

F ID-40V
O
R TC40V01
M 6-08-00

Amount Paid
\$

For office use only

Name Control

E.C.

R.C.

Your Social Security Number

				-				
--	--	--	--	---	--	--	--	--

Spouse's Social Security Number

				-				
--	--	--	--	---	--	--	--	--

--	--	--	--	--	--

Your first name

Spouse's first name

Last name

Address

City, State and Zip Code

Mail check or money order payable to:
Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

IDAHO INDIVIDUAL INCOME TAX
PAYMENT VOUCHER FOR ELECTRONIC FILERS

F ID-40V
O
R TC40V01
M 6-08-00

Amount Paid
\$

For office use only

Name Control

E.C.

R.C.

Your Social Security Number

				-				
--	--	--	--	---	--	--	--	--

Spouse's Social Security Number

				-				
--	--	--	--	---	--	--	--	--

--	--	--	--	--	--

Your first name

Spouse's first name

Last name

Address

City, State and Zip Code

Mail check or money order payable to:
Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

Instructions for Form ID-40V

Use only for electronically filed income tax returns.

In the Amount Paid box, enter the amount of payment (check or money order). Enter the taxpayer's name, address, and social security number in the spaces provided. If a joint return is filed, enter the names and social security numbers of both taxpayers.

The total amount of tax due must be paid in full. If payment is not postmarked on or before April 16, 2001, the tax due is subject to penalty and interest. Mail to:

Idaho State Tax Commission
Electronic Filing Processing
PO Box 83784
Boise, Idaho 83707-3784

Instructions for Form ID-40V

Use only for electronically filed income tax returns.

In the Amount Paid box, enter the amount of payment (check or money order). Enter the taxpayer's name, address, and social security number in the spaces provided. If a joint return is filed, enter the names and social security numbers of both taxpayers.

The total amount of tax due must be paid in full. If payment is not postmarked on or before April 16, 2001, the tax due is subject to penalty and interest. Mail to:

Idaho State Tax Commission
Electronic Filing Processing
PO Box 83784
Boise, Idaho 83707-3784

Instructions for Form ID-40V

Use only for electronically filed income tax returns.

In the Amount Paid box, enter the amount of payment (check or money order). Enter the taxpayer's name, address, and social security number in the spaces provided. If a joint return is filed, enter the names and social security numbers of both taxpayers.

The total amount of tax due must be paid in full. If payment is not postmarked on or before April 16, 2001, the tax due is subject to penalty and interest. Mail to:

Idaho State Tax Commission
Electronic Filing Processing
PO Box 83784
Boise, Idaho 83707-3784

FOR NEW APPLICANTS ONLY

*Idaho State Tax Commission
Attn: Diane Tietz
PO Box 36
Boise Id 83722*

Date _____

RE: Intent to Participate in the Federal/State Electronic Filing Program

Dear Ms Tietz:

I am interested in participating in the Federal/State Filing Program for the State of Idaho. The following information is provided concerning my interest.

Name: _____

Business Name or DBA: _____

Address: _____

Phone Number: _____

Software Name: _____

Transmitter Name (third party): _____

_____*I am currently an accepted electronic filer with the Internal Revenue Service.*

My EFIN is _____. *(A copy of my acceptance letter is attached.)*

_____*I have made application to participate in the Internal Revenue Service's Electronic Filing Program. I have not been accepted and /or do not have an EFIN/ETIN at this time. I will provide this, as well as a copy of my acceptance letter when I receive it. (A copy of my application is attached.)*

Sincerely,



Secure State Ack Server

235 East Palmer Street
Franklin NC 28734

(828)349-5750
Fax (828)349-5745
email
sysadmin@state-ack.net

Sign Up On-Line At
www.state-ack.net

TRANSMITTER PROFILE

Date _____

Company Name _____

Federal Employer ID# _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____

Contact _____

Contact's Phone _____ Fax _____

email address _____

EFIN _____ ETIN _____

Mailbox ID (ONLY IF ALREADY EXISTS) _____

If You Do Not Already Have A Mailbox ID, One Will Be Assigned By StAck

TO BE COMPLETED BY ALL TRANSMITTERS:

ASync INFORMATION:

Modem Type _____

Async Modem Speed:
(Check One)

- ☐ 1200 ☐ 2400 ☐ 4800
☐ 9600 ☐ 14.4 ☐ 28.8
☐ 33.6 ☐ Dedicated Line

TCP/IP TRANSMISSIONS:

Modem Type _____

Baud Rate:
(Check One)

- ☐ 1200 ☐ 2400 ☐ 4800
☐ 9600 ☐ 14.4 ☐ 28.8
☐ 33.6 ☐ 56K
☐ Dedicated Line

Internet Service Provider:

email Program:

Mode of Communication ☐ DIALUP ☐ INTERNET ☐ DEDICATED LINE

Type Of Tax Software Used _____

Type of Communications Software: _____

Number of Returns Anticipated For 1998 Tax Season _____

(Numbers For Information Purposes Only)

Amount Of Payment (\$50.00)

☐ CHECK ☐ VISA ☐ MASTERCARD ☐ DISCOVER ☐ AMEX

CARD NUMBER _____

EXPIRATION DATE ____/____/____

CARDHOLDER'S NAME (PLEASE PRINT) _____

MAKE CHECKS PAYABLE TO: DRAKE SOFTWARE
(\$20 Charge For Returned Check) ATTN: StAck
235 E. PALMER STREET
FRANKLIN NC 28734-3089

SIGNATURE: _____

DATE: _____, 199____